

Appendix 2

INTERNAL AUDIT RECOMMENDATIONS CATEGORISED AS ESSENTIAL THAT HAVE YET TO BE IMPLEMENTED – THESE HAVE BEEN IDENTIFIED THROUGH THE FOLLOW UP PROCESS

Ref	Service Area	Audit	Date of Audit	Recommendation	Original Implementation Date	Assigned To	Agreed Action	Audit Comments	Comments of Manager /Responsible Officer
1.	Grounds Maintenance	Creditors (Procurement)	August 2009	R4./5.Expenditure should comply with the Council's Contract Procedure Rules.	March 2010	Various	Agreed. The following activities should be subject to formal tender - Tree maintenance (Grounds Maintenance).	Follow-up audit undertaken in March 2010 with a revised implementation date of November 2010 agreed.	With regards to tree maintenance a formal tender exercise will be undertaken once the tree inspection programme has been complete.
2.	Corporate	ICT Physical & Environmental Controls	May 2011	R1. With regards to corporate Business Continuity: - The reformation of the corporate business continuity group. Review and update the Corporate Business Continuity Plan. Review and update of service continuity plans. Review and prioritisation of critical systems.	July 2011	Director of Resources	Agreed to implement the reformation of the Corporate Group. This would fulfil the first requirement of the audit recommendation. Implementation dates for other agreed actions would need to be agreed by the Group.	The follow-up audit confirmed the Group had been reformed but has not met on a regular basis. As a result, agreed audit actions have not progressed. Internal Audit is represented on the Corporate Business Continuity Group and can confirm the progression of the Business Continuity Action Plan.	The reformed Business Continuity Group has monthly meetings scheduled to June 2014. The Corporate Business Continuity Plan was approved at Executive Committee on 3 July 2013. The majority of service continuity plans have been produced and reviewed by the Business Continuity Group. Testing of the plan is a key future action.

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3.	Property Services	ICT Physical & Environmental Controls	May 2011	R.4 A one stop shop approach to fire management should be implemented with all activities rolled up into one contract and let in accordance with the Council's contract procedure rules.	July 2011	Property Services Manager	Agreed. A property services procurement programme is to be implemented and fire management will be included in this programme.	The follow-up audit confirms the original implementation date has not been achieved but the process has now commenced. A revised implementation date of Nov 2012 has been confirmed.	The audit recommendation was agreed with the previous Property Services Manager. Procurement of fire management activities is now being reviewed by the Asset Manager. A 5 year contract is soon to be let for fire extinguisher maintenance – other activities remain under contract and will be reviewed nearer to the expiry dates.

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4.	Direct Services	Vehicle Contract	Jan 2011	<p>R7/8/9 (3 recommendations)</p> <p>A financial limit for recharge works undertaken by the contractor prior to the raising of an order should be set</p> <p>To provide assurance that rechargeable parts are charged at net cost + 15%, the monthly review of parts by the contractor should be provided.</p> <p>Procurement procedures used by the contractor should be established so as to determine VFM is being achieved.</p>	August 2011	Direct Services Officer	All recommendations agreed to be implemented by August 2011.	<p>The follow up audit confirmed a £250 limit had been agreed whereby any work above this figure would be supported with a written estimate but had not been in implemented in full.</p> <p>A monthly parts pricing schedule has yet to be provided by the contractor and their procurement procedures established.</p> <p>A further follow-up audit has been carried out and is at draft report stage. Once finalised this will be reported to Audit Committee in June.</p>	The provision of a monthly parts pricing schedule is impractical as quoted but we are working closely with the contractor to demonstrate the principles requested in the audit recommendation are being fulfilled.