

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.	Direct Services	Trade Waste	Dec 06	R2/3/4/5/6/8/9/11/13/14 (10 recommendations) Ensuring an up to date database of trade waste collections is maintained incl the implementation of a recovery policy.	April 2007	Assistant DSO Officer	<ul style="list-style-type: none"> Implementation of new database. Introduction of hire agreements. Village hall collections to be quantified and included on database. Survey of collections to be carried out and cross referenced to database and Powersolve debtors. Provision of crew lists. Implementation of a recovery policy. 	<p>A number of audits have been undertaken since the original audit with a 'limited' opinion reached in each case. A further follow-up audit completed in February 2012 concluded : -</p> <p>Good progress has been made to reduce the level of arrears.</p> <p>A recovery policy has been adopted to ensure there is a consistent and robust approach.</p> <p>As reported to previous Audit Committees a follow-up audit was undertaken in relation to the receipt of waste transfer notes. 461 waste transfer notes have been received through the annual renewal. Only 13 remain outstanding and collections have been suspended for these</p>	<p>The recommendations have been implemented with the exception of the physical inspections of bins. It was agreed this would be a service improvement if and when resources become available.</p>

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								<p>customers.</p> <p>A further trade waste follow-up audit is programmed for Qtr 2 to follow up all previous recommendations. The outcome of this will be reported to Audit Committee in December.</p>	
2.	Grounds Maintenance	Creditors (Procurement)	August 2009	R4./5.Expenditure should comply with the Council's Contract Procedure Rules	March 2010	Various	<p>Agreed. The following activities should be subject to formal tender :-</p> <p>Tree maintenance (Grounds Maintenance)</p>	<p>Follow-up audit undertaken in March 2010 with a revised implementation date of November 2010 agreed.</p>	<p>With regards to tree maintenance a formal tender exercise will be undertaken once the tree inspection programme has been complete.</p>

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3.	Corporate	ICT Physical & Environmental Controls	May 2011	<p>R1. With regards to corporate Business Continuity: -</p> <p>The reformation of the Corporate Business Continuity Group.</p> <p>Review and update the Corporate Business Continuity Plan.</p> <p>Review and update of service continuity plans.</p> <p>Review and prioritisation of critical systems.</p>	July 2011	Director of Resources	<p>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.</p>	<p>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.</p> <p>The Corporate Business Continuity Plan has been updated and approved at Executive Committee. Included is an action plan to deliver the remaining issues identified.</p>	<p>Following the organisational review, the Business Transformation and Policy and Performance Group Managers have agreed to co-ordinate delivery of the action plan.</p>
4.	Property Services	ICT Physical & Environmental Controls	May 2011	<p>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.</p>	July 2011	Property Services Manager	<p>Agreed. A property services procurement programme is to be implemented and fire management will be included in this programme.</p>	<p>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.</p>	<p>The Asset Manager will take this forward as a priority.</p>

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5.	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 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 December.</p>	<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.</p>