

AUDIT RECOMMENDATIONS

Key:

✓	<i>Recommendation implemented</i>
✗	<i>Recommendation not implemented</i>
—	<i>Recommendation partly implemented</i>
	<i>Follow-up not completed/ not due</i>

Audit	Recommendation	Action to be taken	Officer responsible	Implementation date	Priority	Date followed-up	Implemented?	File ref
DEVELOPMENT SERVICES								
S106	The monitoring process should give consideration to actively identifying completion of properties with the S106 module	1) Procedures to be set up for any new S106 agreements which will take into account the following actions:-- -Regular updates in respect of dwellings occupied should be recorded within the monitoring module --Regular updates on non-monetary obligations including affordable homes should be obtained and recorded within the monitoring module. -To update existing S106 conditions within the S106 monitoring module and to align current S106's to the new procedures.	Development Control Manager	December 2015	N		To be followed up in Qtr1 2016/17.	1.7

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ENVIRONMENTAL & HOUSING SERVICES								
Tree Inspections	A database of tree inspections should be established and maintained.	<ol style="list-style-type: none"> 1. The database should incorporate the tag numbers of all trees as well as details obtained from forms A, B and C as appropriate. 2. The database should be capable of providing a report of all outstanding remedial works recorded on Form B's. In the interim, a temporary schedule of trees with outstanding remedial works should be established. 3. The database should also be capable of providing reports of inspection intervals for all trees. In the interim, a schedule of high risk trees subject to further inspection should be established. 	Group Manager Environmental & Housing Services	End March 2015 March 2017	E	June 2015 --- September 2015	<p>An audit on tree inspections reported to Audit Committee in September 2015 confirmed an unsatisfactory level of control. As reported at committee, a new transformational project has been launched to resolve the issues identified. The previous manually intensive system was found to be inadequate. Technology that plots trees and allows inspections to be input on mobile devices is ready to be used. High risk locations to be inspected by March 2017.</p> <p>Days will be allocated within the 2016/17 audit plan to audit the new system.</p>	2.1 2

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	Form A's should be reviewed and missing sections completed where necessary.	<ol style="list-style-type: none"> 1. Officers should revisit the format of Form A and determine whether all of the sections currently shown are needed. 2. Form A's for inspections completed to date should be reviewed and any relevant missing sections retrospectively completed. 3. The risk zone information section should be completed for each tree inspection in order to ensure that any low and medium risk trees are reclassified to high risk where necessary and any work and future inspections are carried out. 	Grounds Maintenance Manager	<p>End April 2014 March 2017</p>	N	<p>March 15 ----- September 2015</p>	See comments above.	2.1 3
Food control	Enhancements should be made to the food business registration process.	<ol style="list-style-type: none"> 1. In order to obtain authorisation from the applicant, a declaration should be added to the online registration form. 	Environmental Health Manager	<p>End September 2014 Revised date: end August 2015 Revised date: end March 2016</p>	N	<p>October 2014 & January 2015 & March 2015 ----- September 2015</p>	<p>Recommendation outstanding as reported in previous templates.</p> <p>Internal Audit have been approached to support improvement work within the food control team during 2016/17. This work will include a review of outstanding audit recommendations.</p>	2.1 4

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	The risk evaluation programme should be subject to a periodic management review.	<ol style="list-style-type: none"> <li data-bbox="562 263 927 475">1. A periodic management review should be undertaken to ensure that the risk evaluation programme is applied consistently by all inspecting officers. <li data-bbox="562 507 927 655">2. As required by the Food Law Code of Practice, the procedure for the authorisation of officers should be documented. 	Environmental Health Manager	End August 2014 Revised date: end August 2015 ----- Revised date: end March 2016	N	October 2014 & January 2015 & March 2015 --- September 2015	See above.	2.1 5
Garden Waste	A regular reconciliation between the garden waste database and the general ledger should be performed.	<ol style="list-style-type: none"> <li data-bbox="562 699 927 938">1. Reconciliation between the garden waste database and general ledger should be performed on a monthly basis and a threshold established at which any variances should be investigated. 	Garden Waste & Finance Officer	End September 2014 Revised date: End August 2015	N	January 2015 & March 2015 ---- September 2015	In lieu of a monthly reconciliation being undertaken as part of the recent garden waste audit, reconciliation between the two systems was undertaken. This identified only minor miscodings of income.	2.1 7

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Garden Waste continued.....	In order to identify efficiencies, the following should be undertaken:	<p>1. The necessity for the current number of renewal stages should be re-assessed with a view to streamlining the renewals process and reducing the number of letters sent to customers.</p> <p>2. The Garden Waste Service Handbook should be updated to reflect the new garden waste system and any amendments to the stages within the recovery procedure.</p>	Direct Services Manager/ Garden Waste & Finance Officer	<p>End December 2014</p> <p>Revised date – end August 2015.</p> <p>December 2016</p>	N	<p>January 2015 & March 2015</p> <p>----</p> <p>September 2015</p>	<p>An audit of the garden waste system completed in March 2016 confirmed non-implementation. The audit confirmed this recommendation remains relevant and a revised implementation date agreed.</p> <p>With regards to the handbook, this has been superseded by the transfer of the database to Customer Services. New procedure notes need to be produced.</p>	2.1 9
Homeless Audit 2014-15	Call off contracts for B&B properties should be established and assurance of the continuing suitability of the accommodation being provided should be obtained	<p>Draft contracts will be issued out to establishments</p> <p>A check on properties to be undertaken every 6 months.</p>	Housing Manager	<p>September 2015</p> <p>Revised implementation date: June 2016</p>	N		<p>Verbal update from the Housing Manager confirms draft contracts have been drawn up and are being reviewed by One Legal. Contracts to be finalised and rolled out by June 2016.</p>	2.2 3
	To demonstrate best value a procurement exercise in relation to storage should be undertaken	An exercise is to be carried out to consider joint procurement of this service with other councils. Issues around storage contents and charging formulas will be considered at the time. It was agreed that audit would review the contract specification prior to issue.	Housing Manager	April 2016	N		<p>Verbal update from the Housing Manager confirms talks only have been held at the County forum. This will be formally followed up in quarter 1.</p>	2.2 4

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Disabled Facility Grant Return 2014-15	Consideration should be given to curtailing the recording of grant details from payment request forms on a spreadsheet as this information can be obtained from new financials	Agreed	D Steels	December 2015	N		The review of Environmental Health and Planning is complete with the final report only just received. IA will review the report and undertake follow up work in the 1 st quarter of 2016/17 to determine if the recommendations have been considered.	2.2 5
	Part 3 of the Application Form needs to be amended to take into account changes in legislation such as abolition of council tax benefit	Agreed	K Wood	December 2015	N		See above.	2.2 6
	The process of grant approvals and payments should be reviewed in order to ensure applications are processed promptly.	Agreed 1.Delegation of the approval of grants and also payment authorisation to a senior Env Health Member 2.Uniform to be used to generate payment reports	D Steels	December 2015	N		See above.	2.2 7
Garden Waste 15 -16	The retention and cleansing of garden waste data should be reviewed for data protection and service delivery purposes	1. Retention policy 2. Remove cancelled accounts. 3. Effective recording of addresses	Policy & Comms Manager	Dec 2016	N			

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	A review of garden waste subscriptions should be undertaken in respect of non-renewal accounts, agreeing terms of reference, establishing a stock management system and authorising extensions.	<ol style="list-style-type: none"> 1. Review of non-collections 2. Review recovery process 3. Refunds and extension policy 4. Customer awareness of terms and conditions 5. Stock control 	Policy & Comms Manager	Dec 2016	N			
REVENUES & BENEFITS								
Housing Benefits - Debtors	The Revenues and Benefits Write Off Policy should be amended to reflect changes in the organisational structure and the authorisation limits as set out in the Financial Procedure Rules.	1. Write off policy to be updated to reflect current authorisation limits.	Operational Manager	End January 2014 Revised date: end December 2014 Further revised date: end August 2015 Further revised date: end March 2016	N	August 2014 & March 2015 --- September 2015	Reported as outstanding to Audit Committee in September 2015 with new implementation date of March 2016 agreed. Group Manager – Revenues & Benefits has verbally confirmed a new policy will be taken to Executive Committee 6 April 2016.	3.3
Council Tax 2014-15	Inspection process needs to be enhanced to ensure that council tax is raised at the earliest opportunity	1. Investigation of the possible use of electronic devices to record inspection data whilst out in the field – this may be linked to a similar review which is to be taken place within the planning section	Revenues Team Leader together with Group Manager	End February 2016	N	March 2016	This forms part of the council's wider digital agenda. Although feasible this will need to be prioritised alongside other digital initiatives.	3.9

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NDR	The Council's discretionary policy should give consideration to the changes introduced by the Localism Act 2011 in which discretionary relief can be given to any ratepayer.	A review of the discretionary policy in terms of the localism act 2011 will need to consider how business rate discretion could possibly support social economic activities.	Revenues and Benefits Group Manager with Development Services Group Manager	End December 2015 Revised date: End March 2016	N	September 2015	Revised date of March 2016 reported in September template.	3.1 1
	The Business Rates recovery processes included in the Revenues and Benefits review, should give consideration to validation of a company's standing, the requesting for leases and checking their validity	Recovery of debt in respect of Heybridge and Galeta. Visit and letters left in respect of the cases. Request to write off current debt to be reported to Executive Committee (possibly 15 July 2015).	Revenues and Benefits Manager and Revenues Team Leader.	End July 2015 Revised date: End March 2016	N	September 2015	Revised date of March 2016 reported in September template. Write off request and supporting reason presented at Executive Committee 13 January 2016.	3.1 2

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Benefits Audit 2014-15	<p>The checking of benefit claims should give consideration to the following:-</p> <p>The checks undertaken by the Benefits Team Leader should be dated.</p> <p>The checking regime will be documented</p> <p>Consideration should be given to staff resilience to ensure that checking is undertaken on a consistent basis</p>	Agreed	Team Leader Benefits/ Group Manager Revenues and Benefits	End March 2016	N	December 2015	<p>Partially implemented.</p> <p>Checks are now dated within the spreadsheet. Checking regime yet to be documented – will be done so based upon a risk assessment. Where possible, contingency arrangements will be put in place to cover staff absence.</p>	3.1 4
FINANCE & ASSET MANAGEMENT								
Budgetary Control	The council's Financial Procedure Rules should be updated.	1. The council's Financial Procedure Rules should be updated to reflect the new titles, roles and responsibilities of officers; be appropriately approved and communicated to staff.	Finance Manager	<p>End December 2014</p> <p>Revised implementation date: End June 2016</p>	N	January 2015 & May 2015	The Financial Procedure Rules have been updated. Approval of rules will form part of the wider constitution review.	4.3
Budgetary Control (15/16)	The budget scheme of delegation should be updated on an annual basis.	1. To be updated in readiness of each new financial year	Finance Manager	April 2016	N			

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Property Audit – TBC building tenant leases	The disposal of commercial waste by TBC on behalf of tenants should be incorporated within the lease and the appropriate debt raised against the tenants.	1. To review the collection and disposal of tenanted waste and to ensure consideration has been given to legal compliance and to the reimbursement of costs associated with this service by the tenants.	Asset Manager	End November 2014 Revised implementation date: End April 2015 Revised implementation date: End August 2015 Further revised implementation date: End December 2015	N	January 2015 & March 2015 & May 2015 ---- September 2015	Update September 2015: The Asset Manager indicated that there has been recent legislative changes in relation to the control of waste and he is in dialogue with the Environment Agency. To be followed up by internal audit quarter 1 2016/17.	4.1 1
	Property inspections should be carried out when a lease is initiated and then at least on an annual basis	1. Agreed	Asset Manager	End November 2014 Revised implementation date: End April 2015 Revised implementation date: End March 2016.	N	January 2015 & March 2015 & May 2015 ---- September 2015	To be followed up by internal audit quarter 1 2016/17.	4.1 2

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Local Transparency Agenda Audit-2015/16	Ensure that documents published are in accordance and retained to guarantee it is compliant with the Local Transparency Code requirements.	<p>Within reason ensure:</p> <ol style="list-style-type: none"> 1. Expenditure exceeding £500 complies with annex A of the Local Transparency Code 2015, February 2015. 2. Ensure Government Procurement Card Transactions document complies with the Transparency Code 2015, February 2015. 3. Areas such as supplier details, type of invitation & dates (end & review dates) within the Contract Register need to be fully completed and not left blank. 4. Local Authority Land document needs to comply with the latest Local transparency guidance (publishing land and social housing asset and parking information), version 1.4, dated 5 June 2015 5. Officers within the 'Organisation chart' need to be updated with the recent organisational changes. 	<p>Finance Manager</p> <p>Finance Manager</p> <p>Group Managers/ Department Managers</p> <p>Asset Manager</p> <p>Finance Manager</p>	<p>September 2015</p> <p>December 2015</p> <p>December 2015</p> <p>October 2015</p> <p>September 2015</p>	N	February 2016	<ol style="list-style-type: none"> 1. Credit notes and travel subsistence claims (where appropriate) are now included in the published data. Actions are in place to include business rates and service charge element of pensions in future data uploads. 2. Government procurement card transaction data is not currently being published on a quarterly basis. Agreed actions are in place for this to be carried out going forward. 3. This action remains outstanding. 4. This action remains outstanding. 5. An up to date organisation chart is now published. 6. The Officers Remuneration for 2014/15 is now published. 7. New action agreed for contact details to be 	<p>✓</p> <p>4.19</p>

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		<p>6. Ensure the PDF version of the Senior Salaries document for March 2015 is consistent with the March 2015 Excel and CSV (Comma Separated Values) documents.</p> <p>7. It is suggested all documents published relating to Transparency are retained, in accordance with data retention section of the Local transparency guidance- publishing data, version 1.3 dated 5 June 2015.</p>	<p>Finance Manager</p> <p>Finance Manager</p>	<p>September 2015</p> <p>December 2015</p>			<p>added to the transparency webpage stating that if people require to see data relating to previous years then they can be made readily available.</p> <p>As this recommendation has been partly implemented and new actions have been agreed during the follow-up up audit, a new set of recommendations have been established (see below).</p>		
	<p>Ensure the Councils Transparency website pages are clear and easy to understand for the benefit of members of public.</p>	<p>1. Improvements to the individual titles webpages within the Councils website to include an explanation of what the document contains along with any contact details of the relevant officer responsible for uploading the data.</p> <p>2. Within the 'Transparency page' 'write up' section on the website needs to be updated to reflect the new 2015 code & the new Lead Member for Finance & Asset Management</p>	<p>Finance Manager</p> <p>Finance Manager</p>	<p>End September 2015</p> <p>End September 2015</p>	<p>N</p>	<p>February 2016</p>	<p>1. All finance related transparency webpages now include some commentary with an explanation of what the documentation details.</p> <p>2. The transparency webpage is now relevant and up to date.</p>	✓	<p>4.20</p>

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Local Transparency Agenda Follow-Up 2015/16	The following actions should be undertaken in order to comply with the publication requirements of the Local Transparency Code 2015.	<ol style="list-style-type: none"> 1. Data in respect of expenditure exceeding £500 should include business rates and the service charge element of pension contributions. 2. Government procurement card transactions data should be uploaded quarterly and include the merchant category and purpose of expenditure. 3. Information should be added to the transparency webpage indicating how previous year's data can be made available if required. 	<p>Finance Manager/ Corporate Accountant</p> <p>Finance Manager/ Corporate Accountant</p> <p>Finance Manager/ Corporate Accountant</p>	<p>End March 2016</p> <p>End March 2016</p> <p>End March 2016</p>	N	February 2016	<ol style="list-style-type: none"> 1. Finance have identified the information relating to pensions and also business rates refunds which will be sent to the Corporate Accountant from this point onwards. Procedure notes have been updated so that March 2016 payments information will be compliant. 2. Government procurement cards are now up to date and on the website for Q3 (now aligned to standard quarterly reporting periods) and an MCC description column has been added to the data. This will continue to be produced quarterly. 3. A sentence has been added to the website about contacting the council via email to request information relating to earlier periods. 	<p>✓</p>

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	The following action should be undertaken in order to comply with the publication requirements of the Local Transparency Code 2015.	1. A review of the data published in respect of local authority land should be carried out to ensure the information is clear and compliant to the code.	Asset Manager	End March 2016	N			
	Overall responsibility for the council's contract register should be defined.	1. Responsibility should be established and the register fully completed and published on a quarterly basis.	Group Manager/ Service Managers	End March 2016	N			
Car Parks 2015-16	A reconciliation between the payments recorded on the 'chipside' and also 'Bristow and Sutor' databases against the general ledger should be undertaken on a regular basis.	Agreed Monthly checks will take place with Financial Services.	Car Parks Officer	End December 2015	N		To be followed up quarter 1 2016/17.	4.2 1
	Recovery processes need to be established which provide assurance that prompt action is taken where direct debit payments relating to parking permits have failed	Agreed	Car Parks Officer	End March 2016	N		See above.	4.2 2

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	All variable charges within the APCOA contract need to be verified prior to payment and the invoice calculations checked	Agreed In respect of the TBC variable enforcement monthly invoices the ratio calculation concerning supervisory hours to be reperformed. In respect of TBC other items monthly invoice the chargeable unit for TEC and travel to be verified.	Car Parks Officer	End December 2015	N		See above.	4.2 3
Treasury Management	Where a need to borrow has been identified. Supporting documentation should be retained for approval purposes that identify the various options considered and support the decision made.	Introduction of checklist.	Finance Manager/Accounting Technician	March 2017 (or where borrowing takes place earlier in the year)	N			
Creditors	Undertake a periodic stocktake of cheques. Pre-signed cheques should be stored in a strong room or safe with appropriate access controls.	6 monthly check to be undertaken. Confirmed by insurers that arrangements are accurate. The recommendation however has acted as a prompt to try to eliminate the use of cheques altogether.	Finance Manager Finance Manager	March 2016 March 2017	N N			
New leisure centre	Early warning notices should be recorded on the risk register and reviewed.	Risk register to be enhanced.	Asset Manager	December 2015	N	March 2016	Copy of Early Warning Notice risk register provided, demonstrating that these have now been recorded.	✓ 4.2 6

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CORPORATE SERVICES								
Procurement Strategy	To demonstrate compliance to the procurement strategy, the pre-procurement checklist should be completed in respect of high value procurement contracts and include suitable reference to 'social value'	1. Procurement Group to include this recommendation as part of the action plan of the group and give consideration to this recommendation within future procurement training and dissemination of procurement information to staff.	Principal Solicitor (Commercial) Group Manager of Financial Services and Asset Management - as Chair of Procurement Group	June 2014 Revised implemented date: end December 2015	N	August 2014 & March 2015	Contract Procedure Rules have been updated and approved at Council. A new procurement toolkit has been established and the pre-procurement checklist now includes reference to social value..	✓ 5.10
	To comply with the Procurement Strategy, a formalised approach to the Community Right to Challenge needs to be established.	1. To be reviewed through the G8 group with CLT	Policy and Performance Manager	End July 2014 Revised implementation date: End June 2015 Revised implementation date: End December 2015	N	August 2014/ May 2015/February 2016	This has been negated by the non-impact of the Community Right to Challenge.	✓ 5.11

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ICT Asset Inventory	Implement a robust and accurate asset inventory supported with documented procedures.	To include (but not a definitive list); Purchase orders to be recorded, separation of duties in the acquisition and disposal process, physical check of equipment, escalation process for exceptions, disposal procedures, user responsibility, asset register structure, ensuring prior to roll out the register is accurate from the outset.	ICT Operations Manager	September 2015	E	February 2016	<p>Recommendation partly implemented.</p> <p>A new asset register has been created, purchase order numbers now being recorded, the register has provision for regular inventory checks to be recorded, flow charts have been created documenting how assets should be logged and tracked from acquisition to disposal and two officers are now involved in the acquisition and disposal process.</p> <p>Enhancements should however be made to the draft ICT Asset Management Procedure and managers made aware of their responsibility in respect of portable items.</p> <p>As this recommendation has been partly implemented and new actions have been agreed during the follow-up up audit, a new set of recommendations have been established (see below).</p>	<p>✓</p> <p>5.1 2</p>

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ICT Asset Inventory Follow-Up	Enhancements should be made to the draft ICT Asset Management Procedure.	1. The procedure should document the responsibility for reviewing the asset register, the frequency at which this should be carried out and the escalation process for any exceptions identified.	ICT Operations Manager	End March 2016	N			
	Managers should be made aware of their responsibility in respect of portable items.	1. In respect of the procedures for tracking equipment between ICT and individual services, departments should be made aware of their responsibility to track the whereabouts of the portable items within their teams.	ICT Operations Manager	End March 2016	N			
Risk Management	Refresher training should be provided for staff and members who have an involvement with the risk management framework.	1. Arrange training for staff and members who have an involvement in the risk management framework.	Group Manager – Policy and Performance	December 2015 September 2016.	N		Risk management in particular, the council's risk appetite has been discussed at Transform Working Group. This has been included within the Corporate Services group's action plan for 2016/17.	5.1 3

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PPD	The PPD process should be enhanced to ensure that PPD's are updated on a regular basis and that staff involved in the PPD process are appropriately trained.	<ol style="list-style-type: none"> 1. Upcoming review dates to be arranged within the PPD's and monitored when these are due. Corporate Services Group Manager to remind Group Managers at GM meeting. 2. A copy of the PPD form to be sent directly to HR upon completion. 3. Regular PPD training to be available to ensure new staff members are correctly trained to carry out the PPD process. 4. After six months and again at the third quarter, information regarding what has been allocated or spent from the corporate training budget will be given to Group Managers, who will check whether or not any training allocated in the budget which has not been spent is still going ahead or whether the money can be re-assigned elsewhere. 5. Training plan to include corporate training requests identified within PPD's. 	<p>Group Managers/ Dept Managers & Corporate Services GM</p> <p>Dept Manager/ Employee & HR Manager</p> <p>HR Manager</p> <p>HR Manager</p> <p>HR Manager</p>	<p>June 2015</p> <p>August 2015</p> <p>July 2015</p> <p>September 2015</p> <p>July 2015</p>	N		<p>PPD process is to be looked at as part of the development of the workforce strategy.</p> <p>Internal audit to follow up quarter 1 2016/17.</p>	5.1 4

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Complaints	A review of the complaints process should be undertaken with consideration being given to logging, handling, reporting and learning in respect of both formal complaints and online complaints.	Agreed	Comms. Manager	January 2016 March 2016	E		An internal project group including internal audit representation has been set up to review the complaints framework. A new framework and reporting system will be reported to Executive Committee on 6 April 2016.	5.1 5
Corporate improvement - fighting fraud checklist for governance	Ensure all staff, members and agency workers are aware of the risks of fraud and how it can be reported.	A review of the council's fraud procedures and policies together with the reporting protocols should be undertaken.	Corporate Services Group Manager	October 2016	N			