

Appendix 3 - Summary of Follow-up Activity

* Follow-up outcomes reported in the table below are as at the time of concluding our follow-up review. As a result and owing to the time that may have elapsed since, the status of implementation may have since changed. Internal Audit continue to review implementation of recommendations with Management, and in line with usual practice, will report any instances of persistent non-implementation of recommendations to the Committee.

** The numbers in brackets are high risk actions that are partially or not implemented. All outstanding recommendations will continue to be monitored and reported via Departmental Management Teams.

Follow-up	Status	Follow-up Outcomes				Comments
		Implemented	Partially Implemented	Not Implemented	No longer relevant	
Workforce and Succession Planning	<i>Completed</i>	1	6	0	0	A revised target date of 31 March 2024 was agreed for the outstanding actions.
Key Financial Controls	<i>Completed</i>	9	1	0	0	The <i>Partially Implemented</i> action has since been implemented and closed.
Council Companies and Governance	<i>Completed</i>	9	0	0	0	
Debt Management	<i>Completed</i>	4	1	0	0	The <i>Partially Implemented</i> action has since been implemented and closed.
Fostering	<i>Completed</i>	7	0	4	0	The <i>Not Implemented</i> actions have since been implemented and closed.
Contract Management	<i>Completed</i>	6	2 (2)	1	0	The two high risk actions that remain outstanding relate to the following:

Follow-up	Status	Follow-up Outcomes				Comments
		Implemented	Partially Implemented	Not Implemented	No longer relevant	
						<ul style="list-style-type: none"> • A lack of strategic/central oversight of contract management from a cross-council perspective. Confirmation of corporate oversight has been established but not fully developed. Details of oversight reporting of how contracts are being centrally monitored is due to be published in Q3. • Testing showed that not all contracts had an assigned Contract Manager or, that financial monitoring was being completed in several cases. <p>A revised target date of 30 September 2023 was agreed for the outstanding actions (awaiting update from Management).</p>
Purchasing Cards	<i>In Progress</i>					
Building Controls Finance	<i>In Progress</i>					
Voids	<i>In Progress</i>					
Demand for Services	<i>In Progress</i>					

Follow-up	Status	Follow-up Outcomes				Comments
		Implemented	Partially Implemented	Not Implemented	No longer relevant	
Large Event Day Management	<i>In Progress</i>					
Equality Strategy	<i>Scheduled for Q3</i>					
Website	<i>Scheduled for Q3</i>					
Grant Management	<i>Scheduled for Q3</i>					
MTFS and Delivery of Savings	<i>Scheduled for Q3</i>					
Capital Programme	<i>Scheduled for Q3</i>					
Property Valuations	<i>Scheduled for Q4</i>					
Digital Strategy	<i>Scheduled for Q4</i>					
KFC Payroll	<i>Scheduled for Q4</i>					

Follow-up	Status	Follow-up Outcomes				Comments
		Implemented	Partially Implemented	Not Implemented	No longer relevant	
Family Wellbeing Centres	<i>Scheduled for Q4</i>					
Better Care Fund	<i>Scheduled for Q4</i>					
Private Sector Property Licensing (HMO)	<i>Scheduled for Q4</i>					
Licensing	<i>Scheduled for Q4</i>					
NEG2 Overpayment May 2023	<i>Scheduled for Q4</i>					
NRPF and Intentionally Homeless	<i>Scheduled for Q4</i>					
NEC Northgate Housing Benefit	<i>Scheduled for Q4</i>					