

Appendix 3 – Follow Up update

Internal Audit Update – 2023-24
Audit and Corporate Governance Committee 18th July 2024

Introduction: This appendix gives details of the results of follow up of recommendations. It provides an indication of the level of implementation of audit recommendations.

Summary of Follow-up Update

Follow up implementation rate key

Fully implemented – 100% of high and medium priority recommendations have been closed;

Good – Progress has been made on 70% or more of high and medium priority recommendations and at least 50% are fully implemented;

Moderate – Progress has been made on 70% or more of high and medium priority recommendations but less than 50% have been fully implemented or progress has been made on fewer than 70% of high and medium priority recommendations but more than 50% have been fully implemented;

Limited – Progress has been made on fewer than 70% of high and medium priority recommendations.

1. Follow ups (related to previous years) that were reported to the Committee as in progress in March 2024

Original Audit Review			Follow up Activity 23-24	
Ref	Audit title	Original Assurance rating	Follow up implementation rate - May 2024	Follow up status – May 2024
CS20-6	Data Quality and Integrity	Moderate Assurance	Moderate progress	The initial follow up outcome was previously reported to the Committee. A further follow up is planned for Q2 24-25
SC20-4	Tenancy Management Organisations (TMO) – Chalk Farm Housing Group	No Assurance	Moderate progress	Two follow ups have concluded and limited implementation has been noted. A meeting is due to be held with the TMO monitoring team in June 2024.
CC21-1	Equalities, Diversity and Inclusion	Moderate Assurance	Limited progress	The follow up is in progress and due to report in Q1 24-25.
CC21-2	Valuations - Property, Plant and Equipment	Limited Assurance	Moderate progress	The follow up is in progress and due to report in Q1 24-25
CS21-4	IT Review - Cyber/Network Security	Limited Assurance	Moderate progress	The follow up is in progress and due to report in Q1 24-25
SC21-2	Community Infrastructure Levy (CIL) Funding	Limited Assurance	Moderate progress	The follow up is in progress and due to report in Q1 24-25

SC18 -3	Community Cohesion	Moderate Assurance	Moderate progress	The follow up is in progress and due to report in Q1 24-25
SC19 -4	Commercial Property	n/a – Management Letter	Moderate progress	The first follow up was completed. A further follow up is planned for Q2 24-25.
SC21 -6	Tenant Management Organisation (TMO) – Agar Grove	Moderate Assurance	Fully implemented	The follow up concluded in Q4 23-24 and full implementation of recommendations was noted.
CS22 -6	Procurement – Extended Follow up	n/a – extended follow up	Moderate progress	Follow-up action plan has been shared and a management response is currently being prepared.

2. Follow up of 22-23 audit reviews to be completed in 23-24

Original Audit Review			Follow up Activity 23-24	
Ref	Audit title	Original Assurance rating	Follow-up implementation rate – May 2024	Follow up status – May 2024
CC22 -2	Savings programme and Medium-Term Financial Risk	Moderate assurance	n/a	The furthest agreed implementation date of January 2025 has not yet been reached. Follow up review will therefore be undertaken in Q4 24-25.
CS22 -1a	KFS: VAT (input VAT)	Limited assurance	n/a	The follow-up is in progress. Anticipated completion June 2024.

CS22 -1b	KFS: VAT (partial exemption)	Limited assurance	n/a	The follow-up is in progress. Anticipated completion June 2024.
CS22 -3	IT - Data governance	n/a – advisory review	n/a	The follow up is planned for Q3 24-25 by which time management have advised that the revised policies and tools agreed in response to the recommendations would in place and ready for implementation by 31 st December 2024
CS22 -3	IT - Application licence consumption: joiners, movers and leavers	n/a – advisory review	n/a	The follow up is planned for June 2024
CS22 -4	Mosaic – Financial Process and Extended Follow up	Limited assurance	n/a	The review was finalised in Q3 23-24, with a broad base of work due to be undertaken by the auditee in order to achieve implementation. Follow up review will therefore be undertaken in Q3 2024/25.
SC21 -1	Housing Revenue Account (HRA) – Voids and Repairs	Limited assurance	Limited	The follow up was completed in Q4 23-24 and limited progress was noted. Management advised that implementation of the open recommendations forms part of the current programme to review and improve void management which is due to be completed by the end of Q1 24-25. A further extended follow-up will be undertaken in Q3 24-25 alongside the deferred review of processes for allocations.
SC22 -1	Medical Assessment (Housing)	Limited assurance	Moderate	Completed. A moderate level of implementation was noted. One of the four recommendations has been

				implemented. A further follow-up is planned for Q3 24-25.
SC22 -3	Tenant Management Organisation – Godwin and Crowndale	No assurance	Good	The follow up outcome has been shared with the auditee and is awaiting a management response. Anticipated completion June 2024.
SP21 -3	Mental health and Learning Disabilities	n/a – management letter	n/a	n/a The follow up is not yet due and will be undertaken in June 2024.
SP22 -1	Safeguarding Adults	Moderate assurance	n/a	Follow-up action plan has been shared and a management response is currently being prepared. Anticipated completion June 2024.

End