

APPENDIX 2 – FOLLOW UP OUTCOMES

Internal Audit Interim Report – 2024-25

Audit and Corporate Governance Committee 5th December 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 June 2024

Original Audit Review			Follow up Activity 2024-25	
Ref	Audit title	Original Assurance rating	Follow-up implementation rate	Status – October 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 review will be undertaken in Q4 2024-25 given an agreed implementation dates of December 2024.
CC21-1	Equalities, Diversity and Inclusion	Moderate assurance	Limited progress	The follow up review will be undertaken in Q4 2024-25 given agreed implementation dates of January 2025.
CC21-2	Valuations - Property, Plant and Equipment	Limited assurance	Good progress	Completed

CS21-4	IT Review - Cyber/Network Security	Limited assurance	Moderate progress	Completed A further follow up will take place in Q1 2025-26 given revised agreed implementation dates of March 2025.
SC21-2	Community Infrastructure Levy (CIL) Funding	Limited assurance	Good progress	Completed
SC18-3	Community Cohesion	Moderate assurance	Moderate progress	Completed A second follow up has been completed, with moderate progress noted. The remaining open recommendations will be followed up per Appendix 1, a review titled "Breakdown in Community Cohesion" (SC24-5) in Q4 2024-25.

SC19-4	Commercial Property	n/a – management letter	Moderate progress	Completed A second follow-up was previously completed, identifying moderate progress in implementing agreed recommendations. The original review dates back to 2019/20. Therefore, consideration will be given to including this area as a new review on the 2025/26 audit plan.
CS22-6	Procurement – Extended Follow up	n/a – extended follow up	Moderate progress	Completed The follow up identified moderate progress in implementing agreed recommendations. Due to the complexities of fully implementing the agreed actions, the Internal Audit team continues to work with action owners to support implementation of actions. A further follow up review is currently in progress and will be completed in Q3 2024-25.
CC22-2	Savings programme and Medium-Term Financial Risk*	Moderate assurance	n/a – follow up review not yet completed	The follow up review will be undertaken in Q4 2024-25 given an agreed implementation date of January 2025.
CS22-3	IT - Data Governance	n/a – advisory review	n/a – follow up review not yet completed	The follow up review will be undertaken in Q4 2024-25 given an agreed implementation date of January 2025.
CS22-3	IT - Application licence consumption: joiners, movers and leavers	n/a – advisory review	Fully implemented	Completed

CS22-4	Mosaic – Financial Process and Extended Follow up	Limited assurance	n/a – follow up review not yet completed	The review was finalised in Q3 2023-24, with a broad base of work due to be undertaken by the auditee in order to achieve implementation. The follow up review is currently in progress and anticipated to be completed by Q4 2024-25.
SC21-1	Housing Revenue Account (HRA) – Voids and Repairs	Limited assurance	n/a – follow up review not yet completed	The follow up review is scheduled for Q4 2023-24 as part of the 2023-24 continuing audit review (as listed in Appendix 1 – reference SC23-2). It is anticipated this will be completed in Q4 2024-25.
SC22-1	Medical Assessment (Housing)	Limited assurance	Moderate progress	Completed An initial follow up was completed and reported a moderate level of further follow up review was planned for Q2 progress. A further follow up was planned in Q2 24-25. However this was postponed due to pressures at the auditee level. Internal Audit have engaged with the team and the senior leadership again in Q3 24-25 to assess whether the remaining partially implemented recommendations have been completed. Anticipated completion Q4 24-25.
SC22-2	Health and Safety: Asbestos*	Moderate assurance	Fully implemented	Completed
SC22-3	Tenant Management Organisation – Godwin and Crowndale*	No assurance	Good progress	Completed

SP21-3	Mental health and Learning Disabilities*	n/a – Management letter	n/a – follow up review not yet completed	The agreed action plan has been shared with the auditee, seeking an update on implementation. However, the service is currently undergoing an external inspection. Therefore the follow-up has been deferred to Q4 24-25.
SP22-1	Safeguarding Adults*	Moderate assurance	n/a – follow up review not yet completed	The agreed action plan has been shared with the auditee, seeking an update on implementation. However, the service is currently undergoing an external inspection. Therefore the follow-up has been deferred to Q4 24-25.

2. Follow up of 2023-24 audit reviews to be completed in 2024-25 (follow ups listed as part of the core plan in Appendix 1 are not listed here)

Original Audit Review			Follow up Activity 2024-25	
Ref	Audit title	Original Assurance rating	Follow-up implementation rate	Status – October 2024
CC23-1	Savings programme and Medium Term Financial Risk *	Moderate assurance	n/a – follow up review not yet completed	A follow up of previously agreed actions will be undertaken as part of 24-25 review (Appendix 1 reference CC24-1). Anticipated completion Q4 2024-25.
CC23-2	Community Investment Programme and Disposals *	Moderate assurance	n/a – follow up review not yet completed	A follow up of previously agreed actions will be undertaken as part of 24-25 review (Appendix 1 reference CC24-3). Anticipated completion Q4 2024-25.
CC23-3	Partnerships*	Moderate assurance	n/a – follow up review not yet completed	The follow up review will be undertaken in Q3 2024-25 based on the previously agreed implementation dates. Anticipated completion Q4 2024-25.
CC23-5	Supply Chain Management	Moderate assurance	n/a – follow up review not yet completed	The follow up review will be undertaken in Q2 25-26 based on the previously agreed implementation dates. Anticipated completion Q2 2025-26.
CS23-4	Staff Recruitment and Retention*	n/a – Management letter	n/a – follow up review not yet completed	The follow up review will be undertaken in Q1 25-26 based on the previously agreed implementation dates. Anticipated completion Q1 2025-26.

SC23-4	Tenant Management Organisation (TMO)*	Moderate assurance	Good progress	Abbey Road TMO– Completed
SC23-7	Staff Council journeys – Business Support	Limited assurance	n/a – follow up review not yet completed	The follow up review will be undertaken in Q4 24-25 based on the previously agreed implementation dates. Anticipated completion Q1 25-26.
SP23-1	Health and Social Care Integration – system and information accessibility *	Limited assurance	n/a – follow up review not yet completed	The follow up review will be undertaken in Q4 24-25 based on the previously agreed implementation dates. Anticipated completion Q1 25-26.

End