

APPENDIX A – FOLLOW-UP UPDATE

Internal Audit Update – 2024-25
Audit and Corporate Governance Committee 3rd April 2025

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.

* An asterisk denotes an area of principal risk.

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

Original Audit Review			Follow-up activity as at March 2025	
Ref	Audit title	Original Assurance rating	Follow-up implementation rate	Follow-up status
CS20-6	Data Quality and Integrity	Moderate Assurance	n/a – the follow up review has not yet been completed.	As previously reported, a further follow-up review will be undertaken in Q4 2024-25 given agreed implementation dates of December 2024. The follow up is in progress and due to report in Q1 25-26.
CC21-1	Equalities, Diversity and Inclusion	Moderate Assurance	n/a – the follow up review has not yet been completed.	As previously reported, a further follow-up review will be undertaken in Q4 2024-25 given agreed implementation dates of January 2025. The follow up is in progress and due to report in Q1 25-26.
CS21-4	IT Review - Cyber/Network Security	Limited Assurance	n/a – the follow up review has not yet been completed.	As previously reported, a further follow-up review will be undertaken in Q4 2024-25 given agreed implementation dates of March 2025. Anticipated completion Q1 2025-26.
SC21-1	Housing Voids – Repairs and Governance	Limited Assurance	Moderate progress	Open recommendations were followed up as part of the review titled “Housing Voids – Allocations and Management information” (SC23-2). Further follow up activity will be undertaken in line with the follow up of SC23-2.

SC18-3	Community Cohesion	Moderate Assurance	n/a – the follow up review has not yet been completed.	As previously reported, the remaining open recommendations will be followed up as part of the review titled “Breakdown in Community Cohesion” (SC24-5). This review is currently on-going and anticipated to be completed in Q1 2025-26.
CS22-6	Procurement – Extended Follow up*	n/a – extended follow up	n/a – the follow up review has not yet been completed.	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 on-going and anticipated to be completed in Q1 2025-26.
CC22-2	Savings programme and Medium-Term Financial Risk*	Moderate assurance	Good progress	Completed.
CS22-3	IT – Data Governance	n/a – a management letter was issued	n/a – the follow up review has not yet been completed.	As previously reported, a further follow-up review will be undertaken in Q4 2024-25 given agreed implementation dates of January 2025. The follow up is in progress and due to report in Q1 25-26.
CS22-4	Mosaic – Financial Process and Extended Follow up	Limited assurance	n/a – the follow up review has not yet been completed.	The follow up is in progress and due to report in Q1 25-26.
SP21-3	Mental Health and Learning Disabilities*	Moderate assurance	n/a – the follow up review has not yet been completed.	The follow up is in progress and due to report in Q1 25-26

SP22-1	Safeguarding Adults*	Moderate assurance	n/a – the follow up review has not yet been completed.	The follow up is in progress and due to report in Q1 25-26
SC22-1	Medical Assessment (Housing)	Moderate assurance	n/a – the second follow up review has not yet been completed.	The initial follow-up found that moderate progress had been made towards agreed actions. The second follow up is currently in progress and anticipated to be completed by Q4 2024-25.

2. Follow-up of 2023-24 audit reviews

Original Audit Review			Follow up activity as at March 2025	
Ref	Audit title	Original Assurance rating	Follow up implementation rate	Follow up status
CC23-1	Savings programme and medium-term financial risk	Moderate assurance	n/a – the follow up review has not yet been completed.	Internal Audit met the action owner who explained that the next round of the savings programme has not yet commenced and therefore actions cannot be demonstrated as implemented. This follow-up will therefore take place in Q2 2025-26.
CC23-2	Community Investment Programme and disposals*	Moderate assurance	n/a – the follow up review has not yet been completed.	The open recommendations are being followed up as part of the 2024-25 review (CC24-3). This review is currently on-going and anticipated to be completed in Q1 2025-26.
CC23-3	Partnerships*	Moderate assurance	n/a – the follow up review has not yet been completed.	The follow up is in progress and due to report in Q1 25-26.
CC23-5	Business Continuity/ Emergency Preparedness	Limited assurance	n/a – the follow up review has not yet been completed.	The follow up is in progress and due to report in Q1 25-26.
CC25-5	Supply chain management	Moderate assurance	n/a – the follow up review has not yet been completed.	As previously reported, 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 – the follow up review has not yet been completed.	As previously reported, the follow up review will be undertaken in Q1 25-26 based on the previously agreed implementation dates. Anticipated completion Q1 2025-26.
SC23-1	Procurement - Property Management (responsive and major repairs)	n/a – a management letter was issued	Good progress	Completed
SC23-3	Landlord Duty of Care – Damp and Mould*	Limited assurance	n/a – the follow up review has not yet been completed	The follow up is in progress and due to report in Q1 25-26.
SC23-4	Tenancy Management Organisation (TMO)*	No assurance	Moderate progress	Chalk Farm TMO – Three follow ups have now been completed since the original review was finalised. We continue to work with the organisation to support implementation of agreed actions.
SC23-7	Staff Council journeys – Business support	Limited assurance	n/a – the follow up review has not yet been completed.	The follow up is in progress and due to report in Q1 25-26.
SP23-1	Health and Social Care Integration – system and information accessibility*	Limited assurance	n/a – the follow up review has not yet been completed.	The follow up is in progress and due to report in Q1 25-26.

End