

## Appendix 3 – Follow Up update

### Internal Audit Update – 2024-25 Audit and Corporate Governance Committee 2 July 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.

## 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 2024-25	
Ref	Audit title	Original Assurance rating	Follow up implementation rate – May 2025	Follow up status – May 2025
CS20-6	<b>Data Quality and Integrity</b>	Moderate Assurance	Fully implemented	Completed. All recommendations have been implemented.
CC21-1	<b>Equalities, Diversity and Inclusion</b>	Moderate Assurance	n/a – the follow up review has not yet been completed.	This follow-up review is currently on hold pending the publication of the Equalities Strategy, as outstanding agreed actions are dependent on its release. The strategy is expected to be introduced in Q3 2025–26.
SC21-1	<b>Housing Voids – Repairs and Governance</b>	Limited Assurance	Moderate progress	Recommendations were followed up as part of the review titled “Housing Voids – Allocations and Management information” (SC23-2 as included in Appendix 1). Further follow up activity will be undertaken in line with the follow-up of SC23-2.

SC18 -3	<b>Community Cohesion</b>	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 Community Cohesion (SC24-5) review. This review is currently on-going and anticipated to be completed in Q1 2025-26.
CS22 -6	<b>Procurement – Extended Follow up*</b>	n/a – extended follow up	Moderate progress	The follow-up review reported that moderate progress had been made to implement agreed recommendations. A further follow-up will take place in Q2 2025-26 as part of the Supply Chain Management (reference CC23-5) follow-up detailed below.
CS22 -3	<b>IT – Data Governance</b>	n/a – a management letter was issued	Good progress	Completed. Four recommendations have been implemented with the remaining one recommendation partially implemented.
CS22 -4	<b>Mosaic – Financial Process and Extended Follow up</b>	Limited assurance	Good progress	Completed. 15 recommendations have been implemented, and two recommendations partially implemented. A revised target date of September 2025 has been agreed for the two remaining open actions.
SP21 -3	<b>Mental Health and Learning Disabilities*</b>	Moderate assurance	Moderate progress	A follow-up was conducted in March 2025, with further meetings in May 2025. Progress has been made against all agreed actions, however the recent announcement regarding budget cuts to Integrated Care Boards has paused while the impact of the nationwide cuts is assessed. Further follow-up activity will take place in Q3 2025-26.

SP22 -1	<b>Safeguarding Adults*</b>	Moderate assurance	Fully implemented	Completed. All recommendations have been implemented.
SC22 -1	<b>Medical Assessment (Housing)</b>	Limited assurance	Moderate progress	The initial follow-up found that moderate progress had been made towards agreed actions. The second follow up has also been completed which reported moderate progress. Further follow-up activity will be undertaken in Q3 2025-26.

## 2. Follow up of 2023-24 audit reviews to be completed in 2024-25

Original Audit Review			Follow up Activity 2024-25	
Ref	Audit title	Original Assurance rating	Follow-up implementation rate – May 2025	Follow up status – May 2025
CC23 -2	<b>Community Investment Programme and disposals*</b>	Moderate assurance	Moderate progress	A follow up of previously agreed actions was undertaken as part of 24-25 review (Appendix 1 reference CC24-3) which noted a moderate level of implementation of recommendations. Outstanding actions have been incorporated into the 2024-25 review and will be followed up accordingly.
CC23 -3	<b>Partnerships*</b>	Moderate assurance	Good progress	Completed. Four recommendations have been implemented and the remaining two recommendations have been partially implemented.

CC23 -5	<b>Supply chain management</b>	Moderate assurance	n/a – the follow up review not yet due.	As previously reported, the follow up review will be undertaken in Q2 2025-26 based on the previously agreed implementation dates. Anticipated completion Q2 2025-26.
CS23 -4	<b>Staff recruitment and retention*</b>		n/a – the follow up review has not yet been completed.	The follow up is in progress and due to report in June 2025.
SC23 -1	<b>Procurement - Property Management (responsive and major repairs)</b>	n/a – a management letter was issued	Good progress	Completed. Seven recommendations have been implemented and the remaining one recommendation has been partially implemented.
SC23 -4	<b>Tenancy Management Organisation (TMO)*</b>	No assurance	Fully implemented	Chalk Farm TMO. Four follow ups were completed and the fourth follow up noted full implementation of audit recommendations.
SC23 -7	<b>Staff Council journeys – Business support</b>	Limited assurance	Moderate progress	Completed. Three recommendations have been implemented with the remaining five recommendations partially implemented. Further follow up activity will be undertaken in Q3 2025-26.
SP23 -1	<b>Health and Social Care Integration – system and information accessibility*</b>	Limited assurance	Moderate progress	A follow-up was conducted in March 2025, with further meetings in May 2025. A new working model addressing the original findings noted is set to launch on 30 <sup>th</sup> June 2025. A further follow-up is planned for Q3 2025–26 following implementation.

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