

FINAL & REPORTS ISSUED**16 December 2019 to 15 May 2020**

ref	2019/20 INTERNAL AUDIT WORK PROGRAMME	Guide Days	Risk	Final Report Issued	Days Taken	Recommendations Made					Audit Opinion
						No.	Risk Level				
						total	4	3	2	1	
01KF	Business Rates	10	4	05/02/20	10.06	0	0	0	0	0	SUBSTANTIAL
05KF	Treasury Management	10	4	23/01/20	7.91	1	0	0	1	0	SUBSTANTIAL
07KF	HR & Payroll (combined)	10	3	08/04/20	14.07	9	0	3	6	0	LIMITED
09C	Consultants, Contractors & Agency Staff	10	3	05/03/20	18.47	4	0	2	2	0	SATISFACTORY
10C	Equality & Diversity	5	3	28/02/20	3.02	9	0	7	2	0	LITTLE
16O	Members' Allowances & Expenses	10	3	03/04/20	8.57	0	0	0	0	0	SUBSTANTIAL
21O	Environmental Health - Licensing	10	4	30/04/20	9.21	8	0	3	5	0	LIMITED
22O	Environmental Health - Enforcement	5	2	28/02/20	2.40	1	0	1	0	0	SATISFACTORY
23O	Property Services - Repairs Service	10	3	23/03/20	6.00	0	0	0	0	0	SUBSTANTIAL
24O	Property Services - Right to Buy	10	3	30/01/20	4.38	2	0	0	2	0	SUBSTANTIAL
25O	Property Services - Stock & Voids	5	3	13/03/20	6.45	1	0	1	0	0	SUBSTANTIAL
28O	Development Management	10	4	27/02/20	13.51	4	0	2	2	0	SATISFACTORY
						39	0	19	20	0	

PROGRESS ON THE AUDIT PROGRAMME 2019/20

ref	Audit	2019/20 days	IA Risk 2019/20	qtr	Started	Draft	Final	Days Taken	Status
01KF	Business Rates	10	4	3	03/12/19	05/02/20	05/02/20	10.06	FINAL
02KF	Grants & External Funding received	10	4	2	17/07/19	20/09/19	20/09/19	7.79	FINAL
03KF	Insurance	10	4	4	10/01/20			1.64	INTERIM
04KF	Recovery	10	4	2	17/07/19	30/09/19	09/12/19	20.55	FINAL
05KF	Treasury Management	10	4	3	26/11/19	13/01/20	23/01/20	7.91	FINAL
06KF	Asset Management	10	4	2	26/06/19	31/07/19	02/08/19	9.86	FINAL
07KF	HR & Payroll (combined)	10	3	2	24/07/19	17/12/19	08/04/20	14.07	FINAL
08C	EU Exit	5	4	2	03/07/19	29/10/19	08/11/19	8.56	FINAL
09C	Consultants and Agency Staff	10	3	2	10/09/19	06/01/20	05/03/20	18.47	FINAL
10C	Equality & Diversity	5	3	3	15/11/19	31/01/20	28/02/20	3.22	FINAL
11C	Health & Safety	5	3	3	16/10/19	02/03/20		5.35	draft
12C	Information Governance	10	3	2	21/10/19	02/03/20		17.89	INTERIM
13O	Leisure PFI	5	2	3	25/10/19	20/11/19	03/12/19	4.67	FINAL
14O	Museum	10	3	2	12/08/19	08/01/20		16.58	INTERIM
15O	Domestic Waste & Recycling	10	3	3	10/01/20			13.25	testing
16O	Members' Allowances & Expenses	10	3	3	10/01/20	03/04/20	03/04/20	8.57	FINAL
17O	Business Continuity & Emergency Planning	10	3	2	24/07/19	15/10/19	19/11/19	10.30	FINAL
18O	Environmental Health - Commercial Food Safety	postponed to 2020/21 due to EH Resource issues							
19O	Emergency Planning - combined with 17O	0	0	0					
20O	Environmental Health - Imported Food Controls	10	4	2	03/07/19	15/10/19	15/10/19	6.96	FINAL
21O	Environmental Health - Licensing	10	4	4	12/02/20	22/04/20	30/04/20	9.21	FINAL
22O	Environmental Health - Enforcement	5	2	3	15/11/19	20/01/19	28/02/20	2.43	FINAL
23O	Property Services - Repairs Service	10	3	3	10/01/20	27/02/20	23/03/20	6.00	FINAL
24O	Property Services - Right to Buy	10	3	3	18/12/19	23/01/20	30/01/20	4.38	FINAL
25O	Property Services - Stock & Voids	5	3	4	10/01/20	27/02/20	13/03/20	6.45	FINAL
26O	Wellbeing - Allocations	10	3	3	10/01/20			2.39	INTERIM
27O	Wellbeing - Homelessness	10	3	3	10/01/20			2.75	INTERIM
28O	Development Management	10	4	2	17/07/19	09/01/20	27/02/20	13.58	FINAL
29O	Section 106 Obligations	10	3	3	10/01/20			6.31	INTERIM
TOTAL AUDIT DAYS		240						239.21	

LEVEL 3 AND 4 RECOMMENDATIONS IMPLEMENTED 16 December 2019 to 15 May 2020

Code & Title	Description	Risk Level	Managed By	Due Date	Completed
1920 04KF Recovery 02	<p>It is recommended that:</p> <ul style="list-style-type: none"> • Checks should be made by the Legal Team when updating the Legal Spreadsheet to ensure that all actions and costs are being recorded. • Periodic checks should be made to ensure that debtors included on the “Legal” worksheet within the Aged Debtors Report correspond with the debtors included on the Legal Spreadsheet. <p>In addition, the Legal Spreadsheet should be updated to ensure that it includes all sundry debtor cases and that any cases not relating to sundry debtors are clearly annotated.</p> <ul style="list-style-type: none"> • The Legal Spreadsheet used for Sundry Debtors is enhanced to include all debts relating to the Recovery Team that involve the Legal Team. 	3	A/D Governance & Legal	30/06/2020	02/04/2020
1920 10C Environmental Health - Enforcement 01	<p>It is recommended that confirmation is sought from ICT that COEDIS has been decommissioned and all data held within it destroyed in accordance with GDPR and DPA 2018</p>	3	A/D Housing, Health & Communities	30/06/20	03/04/20
1920 13O Leisure - PFI 01	<p>It is recommended that immediate action is taken to review and check for accuracy links on the council’s website and to remove links to “out of date” and inaccurate information to avoid potential complaints from members of the public and risk reputational damage to the Council.</p> <p>This is a re-iteration of recommendation 07 made in our 2017/18 Internal Audit Report.</p>	3	A/D Corporate Services	31/12/19	31/12/19

LEVEL 3 AND 4 RECOMMENDATIONS IMPLEMENTED 16 December 2019 to 15 May 2020

Code & Title	Description	Risk Level	Managed By	Due Date	Completed
1920 170 Business Continuity & Emergency Planning 03	<p>It is recommended that:</p> <ul style="list-style-type: none"> • The Local Rest Centre Plan is completed, agreed with all relevant parties and finalised as soon as possible; • The Memorandum Of Understanding (MOU) template is agreed, finalised and signed by all relevant parties as soon as possible and that the MOU with Felsted School is checked to ensure that it is still correct; • Checks are made to establish whether accommodation options would actually be available in the event of an emergency and to consider potential contingencies; • Consideration is given as to whether the Council would like to confirm if the Clavering Emergency Plan has now been finalised and contact other Parishes and Town Councils in the District to enquire about their Plans. 	3	A/D Housing, Health & Communities	29/02/20	24/02/20