

Eastern Internal Audit Services



BRECKLAND DISTRICT COUNCIL

Follow Up Report on Internal Audit Recommendations

Period Covered: 18 September 2021 to 22 November 2021

Responsible Officer: Faye Haywood – Head of Internal Audit for Breckland DC

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1. INTRODUCTION

- 1.1 This report is being issued to assist the Authority in discharging its responsibilities in relation to the internal audit activity.
- 1.2 The Public Sector Internal Audit Standards also require the Chief Audit Executive to establish a process to monitor and follow up management actions to ensure that they have been effectively implemented or that senior management have accepted the risk of not taking action. The frequency of reporting and the specific content are for the Authority to determine.
- 1.3 To comply with the above this report includes:
 - The status of agreed actions.

2. STATUS OF AGREED ACTIONS

- 2.1 As a result of audit recommendations, management agree action to ensure implementation within a specific timeframe and by a responsible officer.

The recommendations are subsequently uploaded on to the Council's performance management system Pentana, with this alerting management to update progress in advance of the due date through email alerts. Management action to date is then input with internal audit then either verifying the evidence provided and closing the recommendation or agreeing to the extension date provided.

- 2.2 **Appendix 1** to this report shows the details of the progress made to date in relation to the implementation of the agreed recommendations and reflects the year in which the audit was undertaken to enable the Committee to easily identify old outstanding recommendations. The table also identifies between outstanding recommendations that have previously been reported to this Committee and then those which have become outstanding this time round.
- 2.3 In 2018/19 Internal Audit has raised 70 recommendation, 59 of which are now complete. A total of 11 recommendations are outstanding (all 11 are needs attention recommendations).

Number raised	70	
Complete	59	84%
Outstanding	11	16%

- 2.4 In 2019/20 a total of 24 recommendations were raised and agreed. A total of 21 have been completed. One important and two needs attention recommendations are outstanding. Details of the important outstanding recommendation can be found at **Appendix 2** of this report.

Number raised	24	
Complete	21	88%

Outstanding	3	12%
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2.5 In 2020/21 a total of 11 recommendations were raised and agreed. A total of nine have been completed. There are no recommendations outstanding, and two are currently within deadline.

Number raised	11	
Complete	9	82%
Outstanding	0	0%
Within deadline	2	18%

APPENDIX 1 – STATUS OF AGREED INTERNAL AUDIT RECOMMENDATIONS

			Completed bt 18 September 2021 to 22 November 2021			Previously reported to Committee as outstanding			(New) Outstanding			Total Outstanding	Not Yet Due for implementation		
			Priority 1	Priority 2	Priority 3	Priority 1	Priority 2	Priority 3	Priority 1	Priority 2	Priority 3		Priority 1	Priority 2	Priority 3
Audit Ref	Audit Area	Assurance Level													
2018/19 Internal Audit Reviews															
BRK1906	Housing Needs	Limited						1				1			
BRK1916	Cyber Security	Reasonable						10				10			
2019/20 Internal Audit Reviews															
BRK2002	Planning	Reasonable					1					1			
BRK2014	Asset Management	Substantial						2				2			
2020/21 Internal Audit Reviews															
BRK2102	Corporate Governance	Substantial			1							0			
BRK2107	Housing Needs Allocations	Reasonable		1								0			
BRK2108	Safeguarding	Reasonable										0		1	1
TOTALS			0	1	1	0	1	13	0	0	0	14	0	1	1

APPENDIX 2 – 2019-20 OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS

Audit Reference	Responsible Officer	Recommendations	Priority	Status	Original Date	Revised Date	Latest Notes
BRK2002 – Planning BAUDPLA004	Director of Planning and Building Control	All S106 agreements are reviewed, to determine whether any trigger points have been hit, with the requisite action(s) taken where necessary and with regular monitoring thereafter.	Important	Outstanding – pending verification	31/12/2019	28/02/2022	<p>All S106 Agreements are digitised and have been put onto the back-office system with trigger dates included. There is a process in place which enables monitoring of S106 Agreements, including historic agreements and that has enabled the S106 officer to remind developers of the trigger points and chase up non-compliance issues. There have been meetings between the S106 officer and teams within Housing, Finance and Communities to put processes in place to ensure that invoicing and payments are linked, together with ensuring that there are records around the provision of affordable housing and commuted sums for affordable housing. Those processes have been agreed. This has resulted in us being able to fulfil the legal requirement of providing an Infrastructure Funding Statement, the first of which was produced for the financial year 2019/20. The statement for 2020/21 has been produced and will be reported to planning committee in December. This would not have been possible without the review work and the work in placing historic S106 Agreements onto the back-office system.</p> <p>It is proposed that this recommendation is marked as complete following Internal Audit verification work.</p>