

Summary of Tracked Audit Recommendations 2023/24 Q1

Summary of Audit Recommendations (Audits Containing Outstanding Recs)

Audit Review	Fully Implemented	Not Yet Implemented	Partially Implemented	Risk Carried, C/Fwd or Rec Closed	Total
Council Tax 2022/23		6			6
Disclosure and Barring Service (DBS)	3	9	2		14
IR35 Off-Payroll Working	2	2	4		8
MAS 2022/23		1	1		2
NNDR 2022-23		3			3
Payroll System 2022-23	1	4	5		10
Purchasing and Creditors 2022/23		2	1	1	4
Purchasing Card spot checks 2020/21	8	2	1		11
Sundry Debtors System 2022/23		7		1	8
Housing Benefits 2022/23		4	1		5
CYPF Additional Spend		7			7
IT Backup Arrangements		2			2
IR35 Off-Payroll Working		2	4		6
Commercial Waste 2021/22	4		1	1	6
Street Lighting 2020/21	9		3		12
Electoral Registration (Follow-Up)	1	2			3
Risk Management 2021/22		1	2		3
HAVS	1	7	2		10
Client Financial Services	2	6			8
TOTALS	31	67	27	3	128

Recommendations Over 90 Days past Target Implementation Date

Audit Review	Number O/S	Summary
Housing Benefits 2022/23	2	Working towards fulfilling the outstanding recommendations with an intended completion targeted at 31/12/2023
Risk Management 21/22	3	Two of the three recommendations are largely fulfilled and one pending remediation. The Head of Governance, Performance and Oversight is liaising with Internal Audit.
IT Backup Arrangements	2	The Delt Infrastructure Team, required to perform the work, has been impacted by recent staff turnover. The necessary review is scheduled into upcoming workplans/ maintenance plans with all results to be communicate to the Information Governance Manager.
Payroll 2022/23	4	Remediations are largely reliant on Delt and use of their systems. Work is in progress with planned completion targets and liaison with PCC as appropriate.
Disclosure & Barring Service (DBS)	12	No response provided Aug23. Resourcing the remedial actions remain difficult. The majority of recommendations relate to further strengthening existing processes and a rescheduling of remedial tasks is to be conducted to aid their fulfilment.

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IR35	6	Progress has been made on four partially completed recommendations, with little progress on two further medium priority recommendations. Further remediation delayed until Sept 23.
Electoral Registration (FU)	2	Both recommendations are being monitored and with ongoing discussions with Delt regarding data analysis weaknesses. There remains a reliance upon corporate adoption of Power BI for data reporting and analysis.
CYPF Additional Spend	7	Eclipse Project Delivery and personnel changes had previously impacted delivery of recommendations and liaison with Internal Audit respectively. There has been progress and tendering for additional staffing services to support placement instability is at evaluation stage.
Street Lighting 20/21	3	Still awaiting re-structure proposals to fulfil two recommendations with one now requiring procurement of new software.
Purchasing Card Spot Checks	3	One recommendation is reliant on pending policy change and one on recruitment to a relevant post following Finance Restructure. One further recommendation relating to the Business Entertainment Policy remains outstanding.
Purchasing & Creditor System	1	Risk monitored and not yet mitigated due to work pressures.
Total	45	Reduced from 63