

INTERNAL AUDIT RECOMMENDATION IMPLEMENTATION PROGRESS REPORT

KEY:	AMBER – work in progress
	GREEN - implemented
	WHITE – deadline in the future

INTERNAL AUDIT REPORT RECOMMENDATIONS

Date of Audit Report	Audit Report Title	Recommendations	Responsible officer	Deadline	Date Completed	Progress Comment
March 2014	Car Parking					
1		R1) Further consideration should be given to increasing the health and safety and security arrangements surrounding the collection process. (Grade B - Medium)	Community and Leisure Manager	Amend to 31/12/16	Partial	Update 07/06/16: The procurement process identified a number of risks associated with the overall security of the plans proposed. The Councils Corporate Asset Manager is considering options to resolve. Due date amended to 31/12/16.
17/11/14	Audit of Development Management					
2		Recommendation 4: Procedures should be fully documented to ensure there are no ambiguities in the application process, to guide administrative staff in their roles and to ensure consistency in processing applications. Medium Priority	Development Management Group Manager	Ongoing as part of the Customer Connect project over the next 18 months. Sept 17		The planning process is complex and requires professional judgement and flexibility to be an enabler of development in line with the Council's ambitions for housing and jobs; in a dynamic policy environment this is not a one off process which can be easily documented. With this context in mind, it is accepted that administrative processes which support this can be documented

**INTERNAL AUDIT
RECOMMENDATION IMPLEMENTATION PROGRESS REPORT**

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18/11/14	Audit of Grounds Maintenance					
3		Follow up Recommendation 2 for 'Audit of Grounds Maintenance' on 10 August 2015: The key performance indicators and the system for recording and monitoring against them should be decided. Medium Priority.	Principal Community Spaces Officer/Assistant Director	01/04/17	Partial	The report was completed Sept 2015 and taken to October Cabinet. The recommendation is to extend the contract with CLL and develop a partnership and a business plan. Discussions are currently taking place to ascertain what is required to make this happen for 1 April 2017 Update 07/06/16: Progress is on track for 01/04/17.
4		Recommendation 3: Management should review the arrangements around the use of Street Scene Monitors to ensure the approach is still relevant and adds value to the monitoring arrangements of the grounds maintenance contract. Medium priority	Principal Community Spaces Officer/Assistant Director	March 2016	31/03/16	Update 07/06/16: Implemented

**INTERNAL AUDIT
RECOMMENDATION IMPLEMENTATION PROGRESS REPORT**

Date of Audit Report	Audit Report Title	Recommendations	Responsible officer	Deadline	Date Completed	Progress Comment
5/11/14	Audit of Lake Windermere Services					
5		<p>Recommendation 1: The Council should develop its operational service planning arrangements for Windermere Lake Services to more clearly link service objectives and associated performance measures to wider Council's priorities and the Strategic Vision of the partnership. Medium priority</p>	Director of People and Places	01/11/16	Partial	<p>Management recognised this is issue. There is to be a refresh of the Windermere Strategy; the Director of People and Places is leading on this review with LDNP. The timetable for the refreshed strategy has been revised with the LDNPA and reported to Lake Administration Committee, with a completion date of the end of October 2016 Draft action points from the 2011-15 Windermere Strategy are to be aligned to corporate priorities and will be incorporated into the Service Plan for year commencing Jan 2016. Progress is on track for inclusion in service plans for 2016/17.</p> <p>Update 09/06/16: Draft action points are now incorporated into the Service Plan - this rec is now partially implemented</p>
6		<p>Recommendation 10: A cost / benefit analysis on the provision of RYA courses should be undertaken to ensure that the Council is fully informed on its decision on whether or not to continue / increase service provision in this area.</p>	Lake & Parking Services Officer	01/01/16	01/06/16	<p>Update 07/06/16: Implemented</p>

**INTERNAL AUDIT
RECOMMENDATION IMPLEMENTATION PROGRESS REPORT**

Date of Audit Report	Audit Report Title	Recommendations	Responsible officer	Deadline	Date Completed	Progress Comment
15/06/2015	Audit of Fees and Charges					
7		<p>Recommendation 1: The procedures and guidance around the application and review of the Corporate Charges Policy should be strengthened in the following areas:</p> <ul style="list-style-type: none"> • A review should be undertaken of the effectiveness of the existing Corporate Fees and Charges Policy to assess and evidence that it remains relevant, fit for purpose in this economic climate and that it is accordance with good practice. The criteria for this review could be aided through the use of a self-evaluation questionnaire and how the policy should be accessible should be clearly defined; • Guidance should be prepared to aid a wider understanding of the principles contained within the Corporate Fees and Charges Policy and these should be shared with service managers; and • The Director's Charges 	Financial Services Manager	31/03/17 as part of the Budget Process		<p>Agreed and being reviewed as part of the 2016/17 Medium Term Financail Plan.</p> <p>Update 07/06/16: The MTFP will be reported to Council on 26th July. Progress is on track.</p>

**INTERNAL AUDIT
RECOMMENDATION IMPLEMENTATION PROGRESS REPORT**

		Report template should be reviewed and revised to include cross referencing to the principles contained in the Corporate Fees and Charges Policy Medium priority.				
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11/06 2015	Audit of General IT Controls					
8		<p>Recommendation 1: All system users should be requested to complete a declaration to confirm their receipt, understanding of and compliance to the IT Acceptable Use Policy. These declarations should be retained. Consideration may also be given to the automation of this declaration through the network log on process. Medium priority.</p>	IT Services Manager	30/09/16	Partial	<p>All new staff read and sign the appropriate policies prior to being given access to the council network – we haven't requested all users resign as yet because the policies still need to be reviewed and updated</p> <p>Update 13/06/16: Policies are being prepared for HR Committee in September as part of the information Governance Project. Due date amended to 30/09/16.</p>
9		<p>Recommendation 3: Once all policies are refreshed, the procedure to be applied in the event of potential / known IT security breaches should be defined and documented. These arrangements should be made available to key staff.</p>	IT Services Manager	March 2016	Partial	<p>Agreed that this will be part of the new policies that are created as part of the wider Information Governance project. The project has created the high level governance framework but the policies at this level haven't been updated as yet. We are aiming to have the newly amended policies presented at the Sept HR Committee. They will be rolled out after they have</p>

**INTERNAL AUDIT
RECOMMENDATION IMPLEMENTATION PROGRESS REPORT**

		Medium priority.				been approved.
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Date of Audit Report	Audit Report Title	Recommendations	Responsible officer	Deadline	Date Completed	Progress Comment
10/9/15	Audit of Insurance					
10		Recommendation 2: Service managers to be reminded of the importance of regular review of risks in demonstrating effective risk management to assist in assessing future insurance premiums. Medium priority.	Street scene Manager	31/10/15	November 2015	Update 17/03/16: We now include the review of risks as part of our departmental team meetings as well as the project team meetings. Similar to project team meetings they are reviewed when appropriate. The round optimisation risks have been reviewed and amended several times in 2015/16.
11		Recommendation 5: A review should be undertaken of the insurance documentation arrangements that includes focussing on the security of paper insurance files and should be in accordance with the Council's document retention requirements. Medium priority.	Financial Services Officer	2016/17	partial	The security of paper documents has been improved. Due to the low volume of documents and the need to retain some documents for a considerable period the current policy of retaining all documents indefinitely was not seen as a priority issue. The management and retention of all documents will be reviewed as part of the implementation of the Council's Data Governance project. Update 2/6/16: The insurance documents are now stored in a lockable cupboard within finance. All new claims are being registered and scanned into info@workithin Finance.

INTERNAL AUDIT RECOMMENDATION IMPLEMENTATION PROGRESS REPORT

Date of Audit Report	Audit Report Title	Recommendations	Responsible officer	Deadline	Date Completed	Progress Comment
10/9/15	Follow up Audit of Asset Management					
12		<p>Recommendation 1: The Council should have an overarching strategy of what is required / expected from its investment property portfolio. Medium priority</p>	Assistant Director (Strategic Planning)	31/03/17		<p>Follow up Conclusion: The recommendation will be implemented as part of the property/asset management strategy review.</p> <p>Update 14/03/16: Preparation of a comprehensive medium term Strategic asset management Plan is a key action in year 1 of the re-tendered Property Management contract which commences in 2016/17. Ahead of that the Council has already commissioned a Town Centre masterplan exercise for Kendal, this will also inform strategic decisions about the investment portfolio</p> <p>Update 13/06/16: The new Property Services Management Provider will undertake a strategic review of the whole of the Council's portfolio in the first twelve months of the new contract.</p>
13		<p>Recommendation 4: Management need to ensure a system is in place to enable proper co-ordination between NPS, the Legal and Finance sections to ensure all tenants/leaseholders are invoiced for the correct amount on a timely basis.</p>	Assistant Director (Strategic Planning)	31/0317	Partial	<p>Follow up Conclusion: This recommendation is partially implemented. Management actions demonstrate that actions were taken to coordinate efforts and apply accuracy checks to ensure the amounts charged are correct.</p> <p>Update 14/03/16: Partially implemented. Some monthly meetings have taken place but due to</p>

**INTERNAL AUDIT
RECOMMENDATION IMPLEMENTATION PROGRESS REPORT**

		Management should also monitor the effective operation of this system and apply accuracy checks to ensure the amounts charged are correct. High priority.				vacancies in Legal and the Asset Management Services these are not as yet as effective as they need to be. Update 13/06/16: Monthly review meetings are now in place between Legal and the Property Services provider to progress these.
14		Follow up Recommendation 2: Management need to ensure a system is in place to ensure that action taken to implement rent reviews on a timely basis. Medium Priority.	Solicitor to the Council	October 2015	06/11/15	Legal advice on the collection of rent prior to there being a signed lease in place will be different depending on the circumstances. The consequences of collecting rent in advance of documentation being completed could be adverse to the Council should it seek to recover possession. This is why rent is not usually collected until a lease is completed. These particular cases will be discussed by Legal Services and NPS and an instruction sent to Finance. Update 06/11/15: Instruction prepared: Implemented.
15		Recommendation 7: Management should review the process to log and follow up rent review cases to ensure rent reviews are undertaken and enforced on a timely basis. Medium Priority.	Assistant Director (Strategic Planning)	Sept 2016	Partial	Update 14/03/16: There is a performance indicator in the new property management contract which highlights performance on completion of rent reviews over set time periods from giving instruction. It should be noted however that some tenants are less than constructive in seeking to agree rent reviews, in which case an independent process has to be actioned in order to reach a conclusion on those rent reviews. In the meantime progress on faster completion is being monitored with NPS at the monthly meetings. Update 13/06/16: Monthly review meetings are now in place between Legal and the Property Services provider to progress these.

**INTERNAL AUDIT
RECOMMENDATION IMPLEMENTATION PROGRESS REPORT**

16		<p>Follow up Recommendation 3 Relevant contract manager(s) should ensure that there is corrective action(s) in place that is agreed with NPS to increase completion rate of rent reviews/lease renewals. Medium Priority.</p> <p>Recommendation 2 also refers</p>	Assistant Director (Strategic Planning)	Sept 2016	Partial	<p>The new Property Services Contract commences in October 2016. One of the key year 1 actions is to develop a draft asset management strategy; this can be completed and the political process gone through in time for the implementation date agreed in the audit report of March 2017.</p> <p>Additionally the new contract now has time related KPI's for the completion of rent reviews (and lease renewals) following good practice. This KPI can be negotiated with the current provider NPS for the remainder of their (now extended) contract.</p> <p>Update 13/06/16: A new set of performance indicators is included in the Property Services Management Contract which targets completions.</p>
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Date of Audit Report	Audit Report Title	Recommendations	Responsible officer	Deadl ine	Date Completed	Progress Comment
10.11. 2015	Audit of the Homelessness (Social Lettings Scheme)					
17		Recommendation 1: Management should formally	Principal Housing	March	Mar 2016	Agreed management action: Recognised the need for performance measures to

**INTERNAL AUDIT
RECOMMENDATION IMPLEMENTATION PROGRESS REPORT**

		introduce performance measures for the Scheme and the targets should be agreed, monitored and reported through an appropriate forum. Scheme outcomes should also be shared. Medium priority	Solutions & Homelessness Officer	2016		support the Scheme and this will be examined by management as part of future service planning arrangement. Update 03/06/16: Targets have been set and it has been agreed that these will be monitored by SMT
18		Recommendation 3: Management should strengthen the coverage and use of the 'agreement to take accommodation on licence', in particular: <ul style="list-style-type: none"> • The agreement template should be reviewed to ensure that it clearly sets out the obligations for each party and this wording should be endorsed by Legal Services. • Management should ensure that the authority for staff to sign the 'agreement to take accommodation on licence' is defined and documented. Medium Priority	Principal Housing Solutions & Homelessness Officer	April 2016	April 2016	Agreed management action: Agreed, the format and use of the templates and authorisation processes will be reviewed. Update 03/06/16: The scheme is being changed and this action is no longer relevant.
19		Recommendation 4: Management should put arrangements in place to ensure that all checks have taken place to the required standard prior to the agreements being completed and that the appropriate records have been updated. Consideration should also be given as to what action should be taken, if any, if the property has a low energy efficiency rating.	Principal Housing Solutions & Homelessness Officer	March 2016	Mar 2016	Agreed management action: Agreed – the process for evidencing that management checks have been undertaken will be introduced Energy ratings will inform the decision to accept properties on the Scheme and where improvements are required, referrals can be made to the Housing Standards team if appropriate. Implemented- new paperwork has been put in place for both pre tenancy checks and ongoing property inspections. These have to be signed off by the

**INTERNAL AUDIT
RECOMMENDATION IMPLEMENTATION PROGRESS REPORT**

		Medium priority				PHSHO. An agreed procedure for action re: properties with a low energy rating is now in place
20		Recommendation 5: Supervisory checks of rent payments charged and management authorisation of write offs should be in place and evidenced. Medium priority	Principal Housing Solutions & Homelessness Officer	June 2016	June 2016	Agreed management action: Agreed, more formal checks will be introduced. Update 03/06/16: Formal checks have been implemented.
21		Recommendation 6: The methodology for calculating fees should be revisited to aid better transparency of the data and fees charged for each aspect. Medium priority	Principal Housing Solutions & Homelessness Officer	31 August 2016		Agreed management action: Agreed, the methodology will be reviewed to ensure transparency in the calculation Update 03/06/16: This is currently being looked at, although no new properties are now being taken on and current ones are unlikely to be changed before the scheme changes.
22		Recommendation 7: Responsibility for managing the Scheme should be defined and documented (e.g. job descriptions updated). Advisory issue	Development Strategy & Housing Manager	August 2016		Agreed management action: Agreed, responsibility for the Scheme will be documented and reflected in the relevant job description This is being processed by the DSHM
23		Recommendation 8: Procedures should be established	Principal Housing	August 2016		Agreed management action: This will be considered as part of the wider scheme

**INTERNAL AUDIT
RECOMMENDATION IMPLEMENTATION PROGRESS REPORT**

		<p>to ensure that each property with an established tenancy has an expected date in which the landlord will take possession and onward responsibility for the tenancy. Also, the current arrangements for assisting clients to move onward to alternative accommodation should be reviewed and a procedure documented for action.</p> <p>(Refer to Recommendation 1 - Performance measures and outcomes should be reported to reflect the Scheme achievements i.e. when tenancies are returned to private sector landlord with established tenancies in situ, for future management or when clients progress from the Scheme to alternative accommodation.)</p> <p>High priority</p>	Solutions & Homelessness Officer			<p>review which will consider the pathways to alternative accommodations.</p> <p>Update 03/06/16: This is currently under review as part of a major review of the whole scheme and how it works.</p>
24		<p>Recommendation 9: The current approach and recording keeping arrangements for undertaking inspection of properties should be reviewed:</p> <ul style="list-style-type: none"> • Management should seek evidence of the completeness of the inspections (including compliance to HHSRS inspection regimes) undertaken on properties prior to signing them to the Scheme. 	Principal Housing Solutions & Homelessness Officer	January 2016	Mar 2016	Implemented. As for recommendation 1 above a new procedure and paperwork is in place for weekly checks. These have to be signed off by the line manager.

**INTERNAL AUDIT
RECOMMENDATION IMPLEMENTATION PROGRESS REPORT**

		<ul style="list-style-type: none"> • A record should be retained of the checks carried out and action arising from periodic inspection visits. • The frequency of inspection visits to be applied should be agreed and evidence of these should be recorded. <p>Medium priority</p>				
25		<p>Recommendation 10: Procedures should be developed to enable the Council to recover (property damage) costs from the client, where appropriate.</p> <p>Medium priority</p>	Principal Housing Solutions & Homelessness Officer	January 2016	Mar 2016	Implemented. This procedure is now in place

**INTERNAL AUDIT
RECOMMENDATION IMPLEMENTATION PROGRESS REPORT**

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12.11.2015	Audit of Street Cleaning					
26		<p>Recommendation 1: The Service Plan should include specific actions relating to Education & Enforcement to reflect the Council Plan's overall Environment priority.</p> <p>These actions should be targeted at the areas of greatest need and supported by clear objectives, budgets, targets and performance measures which can be independently reviewed by management and enable performance reporting of service outputs and outcomes. Medium priority</p>	Street Scene Manager	Amended to 31/03/17	Partial	<p>Agreed management action: The Clean Streets Campaign Action Plan will be revised to include specific targeted programs of educational / enforcement activity that are considered appropriate and proportionate and as may be considered necessary led by intelligence gathered from the contact centre. A separate Education Plan is not considered necessary nor enhanced resources needed to directly deliver educational messages at this time. We will continue to work with partner organisations LDNPA, CCC and LAPS and Town Councils to support them delivering their statutory and civic responsibilities. Current evidence points to an ongoing reduction in fly tipping incidents, Dog fouling issues, and recent limited feedback from a district wide parish council consultation did not indicate widespread nor significant littering concerns.</p> <p>Update 10/06/16: Since restructuring from April 2016 a working draft for Clean Streets has been developed. The due date has been reviewed and amended to 31/03/17.</p>
27		<p>Recommendation 2: Management should consider whether Education & Enforcement requirements should be formally included within the Waste, Recycling and Street Cleansing service</p>	Street Scene Manager	31/03/17	Partial	<p>Agreed management action: Consideration will be given to including additional details regarding the Street Care enforcement and education, aims and objectives, as detailed within the service specification and any specific matters including key targeted project work will be Included within the</p>

**INTERNAL AUDIT
RECOMMENDATION IMPLEMENTATION PROGRESS REPORT**

		specification. Medium priority				<p>service plan and clean streets campaign action plan.</p> <p>Update 10/06/16: This particular service is not included in the waste and recycling contract, however, it forms part of the Street Scene Managers responsibilities and is the critical eye on the delivery of both in-house and external contracts. This would need to be discussed with the Assistant Director as to whether this should be included. Working closely enables a quick response and value for the customer.</p>
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Date of Audit Report	Audit Report Title	Recommendations	Responsible officer	Deadline	Date Completed	Progress Comment
30/3/16	Audit of Use of Agency and Interim Staff					
28		<p>Recommendation 1: The Recruitment and Selection policy should be reviewed to ensure it includes all information Managers may require when recruiting agency workers.</p> <p>Where changes to the policy are made / guidance introduced, they should be communicated and staff trained on it as appropriate. We also recommend that a lead officer should be made responsible for ensuring the policy and guidance are</p>	HR Manager	30/09/16		<p>The procedure and documentation will be reviewed and updated to ensure the correct procedure is in place. Written 'Guidance' will be provided alongside training of the relevant employees.</p> <p>Update 09/06/16: work commenced</p>

**INTERNAL AUDIT
RECOMMENDATION IMPLEMENTATION PROGRESS REPORT**

		kept up to date and applied across the Council. Medium priority				
29		<p>Recommendation 2: Management should set out the management information requirements to enable them to monitor the use of agency / interim workers and identify any issues arising in this area.</p> <p>Once defined the information should be regularly reported at an appropriate level e.g. Assistant Director Group. Medium priority</p>	Chief Accountant & HR Manager	July 2016		<p>Action agreed to be reported as part of the quarterly monitoring report.</p> <p>Update 09/06/16: Progress is on track for reporting in Quarter One for 2016/17.</p>
30		<p>Recommendation 3: A corporate purchasing arrangement should be put in place for the supply of agency / interim workers which provides value for money, is reviewed for best value on a regular basis, meets the needs of all service areas, and which is then used for the recruitment of all agency / interim workers.</p> <p>Following the introduction of a corporate purchasing arrangement relevant monitoring of compliance with this and appropriate contract management arrangements should be established as necessary. Medium priority</p>	HR Manager	30/09/16		<p>Improvements to this area have already been implemented. These will be reviewed and updated as necessary as part of the above procedure and guidance manual.</p> <p>Update 09/06/16: Working with procurement to develop arrangements – progress is on track.</p>