

**Three Rivers District Council**  
**Internal Audit Recommendations Log for 30 September 2021 Audit Committee**

**Appendix 3**

**Outstanding Recommendations from the 2018/19 Audit Plan**

<b>Benefits 2018/19</b>							
<b>Final report issued April 2019</b>							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	We recommend that testing of the module is carried out to reinstate the ability to delete obsolete data.	Medium	<p>The Retention and Destruction module is currently suspended from use as it has been destroying documents incorrectly that we are still relying on to support 'live' housing benefit claims. We have reported this to the system supplier (Northgate) and have requested their assistance with correcting the issue so that we can start using the module again and remain GDPR compliant.</p> <p>During a meeting with Northgate on 21.03.19 we agreed we needed a Retention &amp; Destruction refresher training day during which they would help us set up the system so that the system does not destroy documents we still need. We are now awaiting a date for the training to take place.</p> <p>Position (July 2019) No update provided by management.</p> <p>Position (21 August 2019) The system is designed to destroy all documents that are older than 6 years plus current. We discovered that the system was not working properly and has destroyed some</p>	Benefits Manager	31 May 2019	*	<del>31 October 2019</del>  <del>30 June 2020</del>  <del>30 Sept 2020</del>  <del>31 March 2021</del>  <del>30 Sept 2021</del>  <b>30 November 2021</b>

**Benefits 2018/19**

Final report issued April 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>documents that are still required to support live Benefit claims and therefore we need to retain. Clearly, we could not allow that to continue so the system was been suspended. We have sought advice on how to fix this issue from the system provider and are awaiting their response. I have chased this today and have also now asked if it's possible to use the system in part so that we can carry on destroying old documents that we no longer require for Council Tax and Business Rates and unsuspend the Benefits part of the system once we have fixed the problem. I will escalate this issue in a week if I have not had a response.</p> <p>Position (September 2019) Issue has now been escalated with Northgate.</p> <p>Position (November 2019) No update provided by management.</p> <p>Position (March 2020) The Northgate system is currently being upgraded. The upgrade is now available in test and the live upgrade is due to take place 1<sup>st</sup> and 2<sup>nd</sup> May 2020. We will test this module of the system as part of the overall testing. If this module works, we will be able to run scripts which will 'back archive' documents that would have been due to be archived since it was discovered the system was not working properly.</p> <p>Position (June 2020) The required Northgate system upgrade was due to be live now but has been delayed as a result of COVID-19. Northgate have currently rescheduled the upgrade for 8-9 September 2020 and when this takes place, we will test</p>				

**Benefits 2018/19**

Final report issued April 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>the module and if this is working as expected, run the necessary scripts to archive the data that should have been deleted.</p> <p>Position (September 2020) No update received.</p> <p>Position (October 2020) The required system upgrade was planned for the end of October but did not go live due to system performance issues. This is now expected in March 2021. Discussions are however, taking place with Northgate to see if an interim measure is available so that obsolete data can be removed from the system.</p> <p>Position (March 2021) We are on schedule to upgrade the information@work system 19/20 March 2021. Once it's upgraded, we can re-test the retention and destruction module.</p> <p>Position (June 2021) The system upgrade planned for March 2021 did not go-ahead as we had limited time to carry out testing and were not in a position to be able to sign off the product. A new go-live date has been set for 7/8 September 2021 and testing has commenced.</p> <p><b>Position (September 2021)</b> <b>We currently are unable to upgrade due to not having a fully operational Test system. All parties are in communication and are trying to identify the issue so that we can progress with testing.</b></p>				

## Outstanding Recommendations from the 2019/20 Audit Plan

Development Management (Enforcement) 2019/20							
Final report issued September 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that the Council review the Enforcement Plan at the earliest opportunity.	Low	<p>Agreed.</p> <p>Position (November 2019) In progress</p> <p>Position (March 2020) The work is in-progress; however, the updated enforcement plan is required to go to the Infrastructure, Housing and Economic Development Committee to be agreed by Members. The meeting on 17<sup>th</sup> March is too soon and therefore this will go to the meeting due on 23<sup>rd</sup> June.</p> <p>Position (June 2020) None taken to date. Delay down to coronavirus. Committee Meeting now identified for 22<sup>nd</sup> September.</p> <p>Position (September 2020) Review underway however due to Coronavirus and other prioritises there will be a further delay. Committee meeting now identified for 17<sup>th</sup> November.</p> <p>Position (October 2020) As above.</p> <p>Position (March 2021) Due to continued high workloads the next available Infrastructure, Housing &amp; Economic Development Committee has been identified which takes place on 22 June 2021. If agreed, the plan will need to be ratified by Full Council</p>	Team Leader (Projects and Compliance)	31 May 2020 (formal adoption of new plan following on-going review)	✓	<p><del>30 June 2020</del></p> <p><del>30 Sept 2020</del></p> <p><del>30 November 2020</del></p> <p>31 July 2021</p>

## Development Management (Enforcement) 2019/20

Final report issued September 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>on 13 July 2021. The review has almost been completed but requires final input from Head of Regulatory Services and Planning Solicitor.</p> <p>Position (June 2021) Members agreed the revised planning enforcement plan on 22 June at IHED Committee. It will now go to Full Council on 13 July to be ratified.</p> <p><b>Position (September 2021) Plan agreed, did not require Full Council agreement so was formally approved in June following IHED and is now in use. Resolved.</b></p>				

## Property (Rent and Lease Administration) 2019/20

Final report issued October 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that the Council review the systems used to maintain records of Council owned properties.	Medium	<p>Agreed</p> <p>Position (November 2019) In progress</p> <p>Position (March 2020) The matter of a new property system is very much still "in progress". For info, the second and third recommendations below, naturally fall out of the first one, and can only be addressed in parallel. A 'project board' does meet periodically, a budget has been secured at the last Full Council (25/02), a preferred</p>	Principal Property and Asset Manager	30 April 2021	*	<p><del>31 December 2021</del></p> <p><b>See 'Resolved' column for details</b></p>

## Property (Rent and Lease Administration) 2019/20

Final report issued October 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>system has been identified, and the preliminary work needed prior to a procurement (confirmation of specification, selection of framework to use, resource demand for implementation, etc) is underway.</p> <p>Position (June 2020) Following the departure of staff previously overseeing this task the situation is being reviewed. It is evident that a specification is needed to determine the precise systems required and how they link property to finance etc this specification is being finalised. The system is also being procured jointly with Watford Borough Council to cover shared services so a coordination exercise will be needed. Thereafter a suitable system will be procured. The new timescales for full implementation is by mid-2021. In the meantime, the existing systems are being kept up to date and as reliable as possible.</p> <p>Position (September 2020) / (October 2020) / (March 2021) In progress.</p> <p>Position (June 2021) A new property system is currently being investigated by property and finance officers to tie in with our existing IT systems and software as it needs to be compatible (and fit for purpose) This has been delayed due to coronavirus and a turnover of property staff. A new permanent Head of Service is due to join in August.</p> <p><b>Position (September 2021) New Permanent Head of Property Services &amp; Property Surveyor now appointed.</b></p>	Director of Community & Environmental	September 2021	✓	

## Property (Rent and Lease Administration) 2019/20

Final report issued October 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p><b>Property &amp; Finance Officers have been working in conjunction with appropriate Consultancy support to fully identify Corporate Property Estate &amp; Asset Management Operational requirements.</b></p> <p><b>Cross-Service Project Steering Group re-established (Property/Finance/IT/Customer Services) &amp; meeting regularly on fortnightly basis with monthly Progress Update to Project Information Board (PIB).</b></p> <p><b>Proposed Corporate Property Database Garage Management System Project Implementation Plan, including initial Project Risk Register being considered by PIB.</b></p> <p><b>Project Implementation Plan to be rolled out once approved by PIB, and appropriate Corporate Property/Garage Management Systems procured, installed and commissioned.</b></p>	<p>Services</p> <p>Head of Property Services</p> <p>Head of Property Services</p> <p>Project Information Board</p> <p>Project Information Board / Head of Property Services</p>	<p>Ongoing until April 2022</p> <p>Ongoing until April 2022</p> <p>September 2021</p> <p>March 2022</p>	<p>*</p> <p>In progress</p> <p>*</p> <p>In progress</p> <p>√</p> <p>*</p> <p>In progress</p>	
02	We recommend that the Council explore what reports are available from the systems in place to better inform property activity.	Medium	<p>Agreed</p> <p>Position (November 2019) In progress</p> <p>Position (March 2020) See recommendation 1</p> <p>Position (June 2020) This issue will be resolved as part of the new system procurement above. More important is to link property information better to finance information so that the collection of rents and</p>	Principal Property and Asset Manager	30 April 2021	*	31 December 2021

## Property (Rent and Lease Administration) 2019/20

Final report issued October 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>arrears can be examined live and accurately.</p> <p>Position (September 2020) / (October 2020) / (March 2021) In progress.</p> <p>Position (June 2021) A new property system is currently being investigated by property and finance officers to tie in with our existing IT systems and software as it needs to be compatible (and fit for purpose) This has been delayed due to coronavirus and a turnover of property staff. A new permanent Head of Service is due to join in August.</p> <p><b>Position (September 2021)</b></p> <p><b>Current Reports from existing Property Legacy Systems identified as part of Project Implementation.</b></p> <p><b>Range of Reports required going forward to enable effective day to day Estate and Corporate Asset Management for new Property Systems being scoped as part of Project Implementation Plan.</b></p> <p><b>Identified Reporting requirements to be included in Outcome Based System Specification for procurement of new Corporate Property &amp; Garage Management Systems.</b></p>	<p>Project Steering Group</p> <p>Project Steering Group</p> <p>Project Steering Group</p>	<p>August 2021</p> <p>October 2021</p> <p>October 2021</p>	<p>✓</p> <p>*</p> <p>In Progress</p> <p>*</p> <p>In Progress</p>	
03	We recommend that the Council draw up a brief procedural guidance, with templates if necessary, to ensure the completeness of the property records held.	Low	<p>Agreed</p> <p>Position (November 2019) In progress</p>	Principal Property and Asset Manager	30 April 2021	*	<p><del>31 December 2021</del></p> <p><b>31 March</b></p>

## Property (Rent and Lease Administration) 2019/20

Final report issued October 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Position (March 2020) See recommendation 1</p> <p>Position (June 2020) To be addressed as part of the new system procurement.</p> <p>Position (September 2020) / (October 2020) / (March 2021) In progress.</p> <p>Position (June 2021) A new property system is currently being investigated by property and finance officers to tie in with our existing IT systems and software as it needs to be compatible (and fit for purpose) This has been delayed due to coronavirus and a turnover of property staff. A new permanent Head of Service is due to join in August.</p> <p><b>Position (September 2021) Production of appropriate “In-House” Guidance/Templates on future on-going regular maintenance, review &amp; updating of Property Records to ensure completeness &amp; accuracy of same, included in Proposed Project Implementation Plan.</b></p> <p><b>Requirement for provision of Property System Manuals/Guidance &amp; appropriate Software Supplier support for operation, maintenance &amp; updating of new Property System(s) included in Proposed Project Implementation Plan &amp; will ultimately be included in Outcome Based System Specification.</b></p> <p><b>All necessary Guidance/Support to be</b></p>	<p>Project Steering Group</p> <p>Project Steering Group</p> <p>Project Steering Group</p>	<p>September 2021</p> <p>October 2021</p> <p>March 2022</p>	<p>✓</p> <p>*</p> <p>In Progress</p> <p>*</p> <p>In</p>	<p><b>2022</b></p>

## Property (Rent and Lease Administration) 2019/20

Final report issued October 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			available as new Property System(s) become operational.			Progress	

## Taxi Licensing 2019/20

Final report issued April 2020

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
05	We recommend that as best practice, the service should consider sending licence renewal reminders to the operators as well as drivers to encourage the renewal of licences on time.	Low	<p>Officers are already working towards sending reminders out via Uniform.</p> <p>Officers recognise that this is important and testing is underway. There have been a number of issues with the system which has prevented this from going ahead quicker.</p> <p>Position (June 2020) As above, this process has been started but is yet to be completed and has been delayed due to Coronavirus.</p> <p>Position (September 2020) As above.</p> <p>Position (October 2020) As above.</p> <p>Position (March 2021) As above, hopeful that in the coming weeks this can be completed.</p> <p>Position (June 2021) This is now in the final stages of being implemented. Letters all agreed and ready to be uploaded onto system. Final part requires Senior Technical Support Officer to upload and ensure letters can be populated correctly</p>	Team Leader, Projects and Compliance	30 April 2020	*	<p><del>31 October 2020</del></p> <p><del>31 May 2021</del></p> <p>30 Sept 2021</p>

## Taxi Licensing 2019/20

Final report issued April 2020

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>before going live.</p> <p><b>Position (September 2021)</b>  <b>Substantially completed. Meeting in office arranged for 23 September between Licensing Officer, Senior Technical Support Officer and Team Leader to complete this process.</b></p>				

## Risk Management 2019/20

Final report issued June 2020

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
04	<p>The Council should ensure that new starters are identified and that those in key risk management positions are also identified and appropriate training provided.</p> <p>Refresher risk management training should be provided on an annual basis to those in key positions.</p>	Medium	<p>Agreed - A new e-learning package will be prepared and made available for all staff.</p> <p>Position (June 2020) In progress</p> <p>Position (September 2020) In progress.</p> <p>Position (October 2020) No update provided.</p> <p>Position (March 2021) No update provided.</p> <p>Position (June 2021) A new e-learning package is being drafted and should be available by September 2021.</p> <p><b>Position (September 2021)</b>  <b>No update provided.</b></p>	Emergency Planning and Risk Manager	31 December 2020	*	30 Sept 2021

## Risk Management 2019/20

Final report issued June 2020

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline

## Benefits 2019/20

Final report issued October 2020

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	We recommend that an exercise should be undertaken to identify historical cases that have outstanding attachment of benefit and Searchlight checks done to identify any that are in receipt of benefits and other actions explored, as appropriate.	Medium	<p>We are currently reviewing all debts that do not have an arrangement in place. Where there is a state benefit in place that we might be able to attach to, we will send the request to the DWP and enter a diary date to review. The Recovery Team Leader and Revenues Manager will monitor that diary dates are reviewed and completed.</p> <p>Position (October 2020) As above.</p> <p>Position (March 2021) In progress.</p> <p>Position (June 2021) On-going and should be completed by end of July 2021.</p> <p><b>Position (September 2021) This is now complete.</b></p>	Revenues Manager	31 March 2021	✓	31 July 2021

## Appendix 5

### Outstanding Recommendations from the 2020/21 Audit Plan

<b>Garage Income 2020/21</b>							
<b>Final report issued October 2020</b>							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that the service should have written procedure notes for the raising of invoices to provide clarity and consistency.	Medium	<p>The Property service is in the process of acquiring a new database system. The procedure notes will be completed once the new system is in use.</p> <p>Position (June 2021) Awaiting procurement of new garage rental system – once implemented procedure notes will be completed.</p> <p><b>Position (September 2021)</b> <b>Awaiting procurement of new garage rental system – once implemented procedure</b></p>	Customer Services Manager	31 May 2021	*	<del>30 Sept 2021</del>  <b>28 Feb 2022</b>

**Garage Income 2020/21**

Final report issued October 2020

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<b>notes will be completed.</b>				

**Cyber Security 2020/21**

Final report issued March 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>Management should ensure that physical network ports are configured to the appropriate authentication control (802.1X).</p> <p>Furthermore, management should establish a network access control to block unknown or unauthorised devices from connecting to the Councils' IT network. This should include restricting the ability to physically connect to the Council's IT network.</p>	Medium	<p>We have an intrusion detection system in place, which would identify any devices connecting to the network. This is a project we will review and look to implement, assuming budget is available to do so.</p> <p>Position (June 2021) Resources are focussed on the Littlefish transition and implementation. This implementation is not yet due until March 2022.</p> <p><b>Position (September 2021) Resources are focussed on the Littlefish transition and implementation. This implementation is not yet due until March 2022.</b></p>	Head of ICT	31 March 2022	*	

**Main Accounting 2020/21**

Final report issued April 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	A formal scheme of delegation document should be finalised. Limits inherited from historical system migrations should be reviewed in light of the scheme of delegation and revised where necessary.	Medium	<p>We will review limits for journals and document that in the form of a scheme of delegation.</p> <p>Position (June 2021) Colin South and Stephen Farrer to produce an export of Authorised Limits to be checked and signed off by Director of Finance.</p> <p><b>Position (September 2021) Completed</b></p>	Head of Finance	1 October 2021	✓	
03	a) Suspense account balances older than one year should be reviewed by senior management to decide whether any amounts need to be written off.	Medium	<p>We will put a write off process in place for older suspense balances.</p> <p>Position (June 2021) Write off process meeting scheduled for 30/06/21 to put finalise procedures.</p> <p><b>Position (September 2021) We agreed to write-off older suspense items as part of the main audit.</b></p> <p><b>Much work was done to match suspense within efin. A list for write-off was established however it came apparent that the suspense account matching screen in efin has issues. Issues which don't give us enough confidence in writing-off using that screen/frame as a basis.</b></p> <p><b>It has been logged with the vendor when it was identified as an issue and we seek advice from them as to a fix for that screen/frame or an alternative solution.</b></p> <p><b>I have chased them and hope it is resolved soon. I will update when I have a resolution.</b></p>	Finance Manager and Assistant Finance Manager	1 October 2021	*	

## Payroll 2020/21

Final report issued April 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	<p>An appropriate policy and procedure document should be drawn up to provide clear procedural guidance on details of the recovery of overpayments.</p> <p>This document should be readily accessible to all staff and should be subject to annual review or updated when processes are changed.</p>	Low	<p>There was one overpayment in this period and it was recovered adequately. The Contract of Employment notes that we will recover any overpayment that occurs and in this instance the employee was sent an overpayment recovery letter setting out the process for recovery.</p> <p>However, we will strengthen this and ensure an overpayment policy is drawn up.</p> <p>Position (June 2021) A policy is currently being drafted and will be published by 30 September 2021.</p> <p><b>Position (September 2021)</b> <b>A policy is currently being drafted and is on track to be finalised and published by 30 September 2021.</b></p>	Head of HR Operations	30 September 2021	*	
03	<p>Relevant staff should be reminded of the requirement to ensure that third party payments should be reconciled correctly and that evidence of this should be checked before payments are released.</p>	Low	<p>This one occasion of the form not being countersigned was a failing on behalf of Zellis not HR.</p> <p>We will work with the new payroll provider to ensure the proper authorisation process for 3<sup>rd</sup> party payments is adhered to and issues raised in our contract review meetings.</p> <p>Position (June 2021) The new payroll provider was implemented in April and there was a heavy workload in May and June in getting Elections payments completed. We have now established and diarised the review meetings with the Relationship Manager at I-Trent and we will ensure that proper authorisation for 3<sup>rd</sup> party payments are adhered to and issues are</p>	Head of HR Operations	30 September 2021	✓	

## Payroll 2020/21

Final report issued April 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>included on the Agenda for the review meetings.</p> <p><b>Position (September 2021)</b> <b>The new payroll provider was implemented in April. We have now established and diarised the review meetings with the Relationship Manager at I-Trent and we will continue to ensure that proper authorisation for 3<sup>rd</sup> party payments are adhered to and issues are included on the agenda for the review meetings.</b></p>				

## Climate Change and Sustainability 2020/21

Final report issued April 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>The Council should finalise a process whereby the required energy data is provided to a central officer. This officer should have the responsibility for compiling this data and to ensure any chasing and recording of energy usage is timely and accurate.</p>	Medium	<p>Progress has been made and we are hopeful of receiving the 2020/21 data by the end of April – even from the water companies. One area of concern remains that we have so far been unable to obtain fuel usage for the fleet. Work is underway to agree how this is collected in the future.</p> <p>Once the data has been received, we hope to set up a sustainable system to make collection simpler in subsequent years.</p> <p>This is critical to resolve to meet this criteria.</p> <p><b>Position (June 2021)</b> Where possible Smart Meters are being used to enable easier/automated data collection. We have agreed a new system for obtaining the fleet fuel data as well. Work in progress to</p>	<p>Acting Head of Community Partnerships / Climate Change and Sustainability Strategy Officer</p>	<p>30 September 2021</p>	<p>✓</p>	

## Climate Change and Sustainability 2020/21

Final report issued April 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>ensure all areas are covered by the deadline.</p> <p><b>Position (September 2021) Completed. Process in place for future years and this year's data will be used to support mapping out the route to zero and reducing carbon emissions.</b></p>				

## Council Tax 2020/21

Final report issued June 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>We recommend that Revenues Officers be reminded to enter review dates for discounts and exemptions on the Academy system. The nature of the review should be determined on a case-by-case basis.</p> <p>The service should check that reviews have been undertaken by the review date noted in the system where required. Where there is a valid reason for not undertaking a review, this should be noted, and the</p>	Medium	<p>Position (July 2021) We will check all accounts with a discount or exemption, regardless of the type, and check they all have review dates and will enter a review date where one is missing.</p> <p><b>Position (September 2021) On-going. We are currently reviewing all accounts with a Single Persons Discount. Once this discount review is complete, we will move on to another discount.</b></p>	Billing Team Leader and Interim Revenues Manager	30 September 2021	*	<b>31 December 2021</b>

## Council Tax 2020/21

Final report issued June 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	review date updated.						

## Revenues Payments 2020/21

Final report issued June 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	Refund letter templates should be reviewed and updated to ensure they reflect current processes and to minimise confusion for the rate payer.	Low	Position (July 2021) Recommendation accepted.  <b>Position (September 2021) Complete</b>	Billing Team Leader & Interim Revenues Manager	31 July 2021	✓	

## Debtors 2020/21

Final report issued June 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that the Revenues Service ensures that the list is checked to ensure that all debts are included on the reminder runs prior to the reminders being produced.	Medium	Position (July 2021) Before BID reminders are issued we provide the BID with a list of those businesses due to receive a reminder and they advise if they want the reminders issued or not. In 2020/21 no reminders were issued at the instruction of	Recovery Team Leader and Revenues Manager	31 August 2021	✓	

**Debtors 2020/21**

Final report issued June 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>the BID due to the pandemic.</p> <p>More generally we are about to commence producing '6 week no-pay reports' across all debtor types which will identify all debtors who have not made a payment in the last 6 weeks. These cases will all be checked and we will be able to identify any where a reminder should have been produced but has not been for whatever reason. A reminder will then be issued.</p> <p><b>Position (September 2021) Complete</b></p>				
02	We recommend that the proposed write-offs are authorised and cleared from the system.	Medium	<p>Position (July 2021) An exercise is underway to clear any outstanding debts with a pending write-off code which will clear any that are outstanding.</p> <p><b>Position (September 2021) Underway for all debtor types.</b></p>	Recovery Team Leader and Revenues Manager.	31 July 2021	*	<b>31 October 2021</b>
03	Consideration should be given to an annual review of debtor accounts to identify duplicate or dormant for deletion or deactivation.	Low	<p>Position (July 2021) We will speak to Finance about the best way of doing this.</p> <p><b>Position (September 2021) A complete review of the entire Sundry Debtor service has recently been commenced and this will be included as part of the review.</b></p>	Recovery Team Leader, Revenues Manager and Finance.	31 August 2021	*	<b>31 October 2021</b>

**COVID Governance Arrangements 2020/21**

Final report issued July 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
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## COVID Governance Arrangements 2020/21

Final report issued July 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✘ or ✔	Revised Deadline
01	The Council should ensure that all future operational and urgent action/decision forms are appropriately signed, dated and authorised.	Low	Agreed. Committee and Emergency Planning Officer to check signatures.  <b>Position (September 2021) Implemented</b>	Committee and Emergency Planning Officer	Already implemented	✔	

## Outstanding Recommendations from the 2021/22 Audit Plan

<b>Private Sector Rented Accommodation 2021/22</b>							
<b>Final report issued August 2021</b>							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>We recommend that the service should ensure that the procedure notes are reviewed once the policy is reviewed to ensure that it remains current and relevant.</p> <p>As part of the review, the service should include the chase process if documents are not received from the landlords and if possible, templates of various letters, detailing the action that could be taken or reminding the landlords that maintaining updated documents is their responsibility.</p>	Low	<p>Agreed</p> <p><b>Position (September 2021)</b>  <b>Procedure has been created to chase the certificates required by a landlord on the RDGS and two template letters for use prepared. Also, all of the procedures for the PRS have been reviewed following our Policy update.</b></p>	Housing Supply Manager	31 August 2021	✓	