

Eastern Internal Audit Services



South Holland District Council

Progress Report on Internal Audit Activity

Period Covered: 1 April 2022 to 12 September 2022

Responsible Officer: Faye Haywood – Head of Internal Audit

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1. INTRODUCTION

- 1.1 This report is issued to assist the Authority in discharging its responsibilities in relation to the internal audit activity.
- 1.2 The Public Sector Internal Audit Standards requires the Chief Audit Executive to report to the Audit Committee on the performance of internal audit relative to its plan, including any significant risk exposures and control issues.
- 1.3 To comply with the above this report includes:
 - Any significant changes to the approved Audit Plan;
 - Progress made in delivering the agreed audits for the year;
 - Any significant outcomes arising from audits; and
 - Performance Indicator outcomes to date.

2. SIGNIFICANT CHANGES TO THE APPROVED INTERNAL AUDIT PLAN

- 2.1 No significant changes have been made to the plan since approval in March 2022.

3. PROGRESS MADE IN DELIVERING THE AGREED AUDIT WORK

- 3.1 The current position in completing audits to date within the financial year is shown in **Appendix 1**.
- 3.2 In summary 50 days of programmed work have now been completed, equating to 81% of the Internal Audit Plan allocated to TIAA Ltd for 2022/23.
- 3.3 Two audits from quarter one and quarter two are currently ongoing. Housing Compliance has involved obtaining and reviewing a significant amount of information to provide the assurances required. The Car Parks and Markets report is nearing completion.
- 3.4 Two audits originally added to the TIAA assurance plan have not been carried out. At the request of management, the audit of Disaster Recovery and Leisure will be considered by Audit Lincolnshire for quarter three or four of 2022/23.

4. THE OUTCOMES ARISING FROM OUR WORK

- 4.1 On completion of each individual audit an assurance level is awarded using the following definitions:

Substantial Assurance: Based upon the issues identified there is a robust series of suitably designed internal controls in place upon which the organisation relies to manage the risks to the continuous and effective achievement of the objectives of the process, and which at the time of our review were being consistently applied.

Reasonable Assurance: Based upon the issues identified there is a series of internal controls in place, however these could be strengthened to facilitate the organisation's management of risks to the continuous and effective achievement of the objectives of the process. Improvements are required to enhance the controls to mitigate these risks.

Limited Assurance: Based upon the issues identified the controls in place are insufficient to ensure that the organisation can rely upon them to manage the risks to the continuous and effective achievement of the objectives of the process. Significant improvements are required to improve the adequacy and effectiveness of the controls to mitigate these risks.

No Assurance: Based upon the issues identified there is a fundamental breakdown or absence of core internal controls such that the organisation cannot rely upon them to manage risk to the continuous and effective achievement of the objectives of the process. Immediate action is required to improve the controls required to mitigate these risks.

4.2 Recommendations made on completion of audit work are prioritised using the following definitions:

Urgent (priority one): Fundamental control issue on which action to implement should be taken within 1 month.

Important (priority two): Control issue on which action to implement should be taken within 3 months.

Needs attention (priority three): Control issue on which action to implement should be taken within 6 months.

4.3 In addition, on completion of audit work “Operational Effectiveness Matters” are proposed, these set out matters identified during the assignment where there may be opportunities for service enhancements to be made to increase both the operational efficiency and enhance the delivery of value for money services. These are for management to consider and are not part of the follow up process.

4.4 During the period covered by the report, Internal Audit has issued two reports in final:

Audit	Assurance	P1	P2	P3
SH2301 Procurement and Contract Management	Reasonable	0	2	5
SH2302 Economic Growth	Substantial	0	0	1

The Executive Summaries of these reports are attached at **Appendix 2**, full copies can be requested by Members.

4.5 As can be seen in the table above, as a result of these audits eight recommendations have been raised and agreed by management.

4.6 In addition, one Operational Effectiveness Matter has been proposed to management for consideration in regard to Economic Growth.

5. UPDATE REGARDING OUTSTANDING INTERNAL AUDIT WORK FROM 2021/22

5.1 One audit from 2021-22 was reported as outstanding at the July meeting. SH2201 Performance Management has now been finalised, resulting in Reasonable assurance with one Important and three Needs Attention recommendations raised and agreed with management. The Executive Summary of this report is attached at **Appendix 3**.

6. FOLLOW UP OF AGREED AUDIT RECOMMENDATIONS

6.1 In addition to providing the Committee with the performance of internal audit relative to its plan, 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.

6.2 To comply with the above this report includes the status of agreed actions.

- 6.3 As a result of audit recommendations, management agree action to ensure implementation within a specific timeframe and by a responsible officer. The management action subsequently taken is monitored by the Internal Audit Contractor on a regular basis and reported through to the Committee. Verification work is also undertaken for those recommendations that are reported as closed.
- 6.4 **Appendix 4** to this report shows the details of the progress made to date in relation to the implementation of the agreed recommendations. This appendix also reflects the year in which the audit was undertaken and identifies between outstanding recommendations that have previously been reported to this Committee and then those which have become outstanding this time round. A total of three urgent, 10 important and one needs attention recommendations are currently outstanding.
- 6.5 **Appendix 5** and **Appendix 6** provide the committee with details of high and medium priority recommendations that are overdue by the year in which they were raised. Management responses and a new deadline have been indicated for each.

7. PROPOSAL

- a) The Governance and Audit Committee are requested to receive the Progress Report. In doing so the Committee is ensuring that the Internal Audit Service remains compliant with professional auditing standards.
- b) The Governance and Audit Committee are asked to receive the position in relation to the completion of agreed audit recommendations.

8. RECOMMENDATIONS







- 8.1 That members receive the report on progress in relation to the completion of the Internal Audit Plan for 2022/23.
- 8.2 That members discuss the position in relation to the completion of agreed internal audit recommendations as at 12 September 2022.

APPENDIX 1 – PROGRESS IN COMPLETING THE AGREED AUDIT WORK

Audit Area	Audit Ref	No. of days	Revised Days	Days Delivered	Status	Assurance Level	Recommendations				Date to Committee
							Urgent	Important	Needs Attention	Op	
Quarter 1											
Procurement and Contract Management	SH2301	12	12	12	Final report issued on 5 September 2022.	Reasonable	0	2	5	0	September 2022
Economic Growth	SH2302	10	10	10	Final report issued on 30 August 2022.	Substantial	0	0	1	1	September 2022
Housing Compliance	SH2303	15	15	10	Fieldwork underway.						
TOTAL		37	37	32							
Quarter 2											
Leisure	SH2304	12	0	0	Client request to move into Q3 2022/23. Handover to Audit Lincolnshire						
Car Parks and Markets	SH2305	10	10	6	Fieldwork underway.						
TOTAL		22	10	6							
IT Audits											
Problem and Change Management	SH2213	10	10	7	Fieldwork underway.						
Disaster Recovery	SH2306	10	0	0	Client request to move into Q3 at the earliest. Handover to Audit Lincolnshire						
TOTAL		20	10	7							
Follow Up											
Follow Up	N/A	5	5	5							
TOTAL		5	5	5							
TOTAL		84	62	50			0	2	6	1	
Percentage of TIAA plan completed				81%							

APPENDIX 2 – AUDIT REPORT EXECUTIVE SUMMARIES 2022/23

Executive Summary – SH2301 Procurement and Contract Management

<p>OVERALL ASSESSMENT</p>	<p>KEY STRATEGIC FINDINGS</p>								
 <p>The diagram shows a central yellow circle labeled 'REASONABLE ASSURANCE' surrounded by a blue ring with the text 'Adequate & effective governance, risk and control processes'. To the right is a legend with four colored circles: green for 'SUBSTANTIAL ASSURANCE', yellow for 'REASONABLE ASSURANCE', orange for 'LIMITED ASSURANCE', and red for 'NO ASSURANCE'.</p>	<ul style="list-style-type: none">  Financial Procedure Rules and Procurement and Commissioning Intentions do, for the most part, reflect the key procurement requirements although do require review and updating to reflect current working practices and legislation.  Annual spend is analysed to verify that goods, services and works have been procured correctly. However, the spend data report for 2021/22 was inaccurate. Its integrity is currently being reviewed by PSPS Finance.  Testing confirmed that procurements were being processed in accordance with Financial Procedure Rules and other procurement regulations.  Exemptions are justified, documented and formally approved although not reported to senior management. The Contracts Register is regularly monitored including contracts nearing expiration. There is a need to ensure the most up to date version is published quarterly on the Council's website. 								
<p>ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE</p>	<p>GOOD PRACTICE IDENTIFIED</p>								
<p>The audit has sought to provide assurance over the following key risk: Financial loss and reputational risks due to not achieving value for money and not complying with procurement legislations.</p>	<ul style="list-style-type: none">  The Council has introduced a quarterly review of high-level supplier spend which has already identified instances of non-compliance with the Financial Procedure Rules. Outcomes are reported to SLT. 								
<p>SCOPE</p>	<p>ACTION POINTS</p>								
<p>The reviewed included ensuring compliance with the Councils Contract Procedure Rules in demonstrating that value for money risks are being well managed and procurements are being carried out in conformance with the Public Contract Regulations. Outcomes of the previous review of Procurement and Contract Management, completed during 2020/21, were also followed up.</p>	<table border="1" data-bbox="1106 1225 2069 1362"> <thead> <tr> <th>Urgent</th> <th>Important</th> <th>Needs Attention</th> <th>Operational</th> </tr> </thead> <tbody> <tr> <td>0</td> <td>2</td> <td>5</td> <td>0</td> </tr> </tbody> </table>	Urgent	Important	Needs Attention	Operational	0	2	5	0
Urgent	Important	Needs Attention	Operational						
0	2	5	0						

Findings



Directed Risk:

Failure to properly direct the service to ensure compliance with the requirements of the organisation.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
GF	Governance Framework	There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	Partially in place	1, 3, & 4	-
RM	Risk Mitigation	The documented process aligns with the mitigating arrangements set out in the corporate risk register.	Not in place	5	-
C	Compliance	Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	Partially in place	2, 6	-

Other Findings



Governance Framework - Since partnerships arrangements ceased with Breckland in May 2021, provision for management oversight of procurement and contract management is shared with Breckland on a 60/40% basis (60% Breckland and 40% South Holland). The 2020/21 Position Statement suggested provisions are put in place in the longer term for management oversight of procurement and contract management following the departure of the previous Contracts and Procurement Manager. Refer to 'other findings' in the Resilience section below for an update.



Governance Framework - Contracts which are due to expire in the next four months, are in being monitored and actioned appropriately, in regard future provision.



Compliance - Testing confirmed that procurements were being processed in accordance with FPRs. For areas where these need updating, current working practices and procurement regulations were followed.



Compliance - The Council has introduced a quarterly review of high level supplier spend which has already identified instances of non-compliance with the FPRs. The outcome, and other procurement activities, are reported to the Senior Leadership Team (SLT) for information and oversight.






Delivery Risk:

Failure to deliver the service in an effective manner which meets the requirements of the organisation.

Ref	Expected Key Risk Mitigation	Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
PM	Performance Monitoring There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	Partially in place	7	-
S	Sustainability The impact on the organisation's sustainability agenda has been considered.	Partially in place	-	-
R	Resilience Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	In place	-	-

Other Findings

-  Sustainability - The Council is taking steps to include standard questioning within its award criteria, in particular 'Tell us what steps you take in your daily business to reduce your carbon emissions and outline your future'. Sustainability and Social Value are coming to the forefront in terms of importance, and this will be reflected in the longer term as part of the Councils (SHDC, ELDC & Boston) procurement strategy.
-  Resilience - The Council is aware of and compliant with all recent Procurement Policy Notes (PNNs) including the most recent one regarding contracts with suppliers from Russia and Belarus.
-  Resilience – The post of Contract and Procurement Manager is currently vacant. An interim Contract and Procurement Manager had been appointed although left the organisation prior to the commencement of this review. A recruitment exercise is currently in progress, therefore no recommendation is being raised in this review.

Executive Summary - SH2302 Economic Growth - South Holland Growth and Recovery Fund

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

As per strategic risk register: The risk of the economy of South Holland as a whole experiencing a downturn, resulting in both employment and business closures, and having a consequential impact on a range of resident wellbeing.

SCOPE

The original scope was to review the systems and controls operating within Economic Development, specifically by providing assurance on the Council's approach to supporting local business and place specific projects such as the Towns Centre Improvement Plans, Holbeach Food Enterprise Zone and the Grants for Growth programme. However, through discussion with the Assistant Director – Strategic Growth and Development, it was agreed to focus on the South Holland Growth and Recovery Fund which was financed through the Council's remaining Additional Restriction Grant (ARG) funding of £1.2m.

KEY STRATEGIC FINDINGS



The grant scheme was subject to the requisite levels of delegated approval and administered on the basis of Government guidance.



Total grant spend was monitored to ensure costs were within budget of £1.2m.



Testing confirmed that grant applications have been assessed against criteria outlined in the approved grant scheme.



The introduction of performance measures would assist with the monitoring of processing times should further schemes of this nature be considered.

GOOD PRACTICE IDENTIFIED



Pre-payment assurance steps to ensure the grant was used for the intended purpose were proactively built into the grant process to mitigate the risks of fraud.

ACTION POINTS

Urgent	Important	Needs attention	Operational
0	0	1	1

Findings



Directed Risk:

Failure to properly direct the service to ensure compliance with the requirements of the organisation.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
GF	Governance Framework	There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	In place	-	-
RM	Risk Mitigation	The documented process aligns with the mitigating arrangements set out in the corporate risk register.	In place	-	-
C	Compliance	Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	In place	-	-

Other Findings



Governance Framework – Guidance for businesses applying for grants, under the Growth and Recovery Fund scheme, was developed in accordance with Government guidance along with an internal checklist created to assist the processing of the grant applications against qualifying criteria included therein.



Governance Framework – The grant scheme was approved by the portfolio holder and utilised the £1.2m balance of the Additional Restrictions Grant (ARG) to run the South Holland Growth and Recovery Fund; a business grant programme aimed at supporting businesses that want to make investments in training, equipment or marketing to support with their growth and recovery in the face of Covid-19.



Risk mitigation – A risk register has been developed for the overall ARG grant scheme, in accordance with the Government guidance. Although no separate risk assessment was completed for this specific grant scheme, proactive pre-payment assurance steps were built into the grant process to ensure the grant was used for the intended purpose and to mitigate risk of fraud.



Control Compliance – Testing confirmed that grant applications have been assessed against criteria outlined in the approved grant scheme.



Delivery Risk:

Failure to deliver the service in an effective manner which meets the requirements of the organisation.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
PM	Performance Monitoring	There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	Not in place	1	-
S	Sustainability	The impact on the organisation's sustainability agenda has been considered.	Partially in place	-	1
R	Resilience	Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	In place	-	-

Other Findings



Sustainability - The Council gave credit if business had a sustainable reason for their expense i.e. electrical vehicles or if they were a community business. However, an OEM has been raised for improved audit trail to evidence in more detail how this consideration is applied in any future grant schemes of this nature.



Resilience - Due to the pandemic, processes had to be designed to enable remote working. This meant that the team was unable to visit businesses as part of their verification process. Alternative assurance steps were introduced instead by using the Governments Spotlight application to carry out checks around how long a business has been trading, number of directors, accounts submission and insolvency.

Assurance Review of the SH/22/01 Performance Management, Corporate Policy and Business Planning

Executive Summary

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Control Area	Urgent	Important	Needs Attention	Operational
Performance Management	0	1	1	0
Access to Computerised Systems	0	0	1	0
Corporate Plan and Delivery Plan	0	0	1	0
Total	0	1	3	0

SCOPE

Due to the significance of the Covid-19 Pandemic, the Corporate Plan for the Council was reviewed taking lessons learnt, new ways of working and changes to local needs into account. Our review provides assurance that the new strategy reflects the environment, that reliable information has been used to inform the process, that risks to delivery have been considered and that performance measures have been revised that are achievable yet challenging. This review has been undertaken consortium wide to draw on similarities and good practice, where relevant.

RATIONALE

- The systems and processes of internal control are, overall, deemed 'Reasonable Assurance' in managing the risks associated with the audit. The assurance opinion has been derived as a result of one 'important' and three 'needs attention' recommendations being raised upon the conclusion of our work.

POSITIVE FINDINGS

It is acknowledged there are areas where sound controls are in place and operating consistently:

- Performance measures are assigned to a responsible officer and manager. This helps ensure all performance measures are appropriately tracked and reported.
- Risks that may affect the delivery of the Corporate and Delivery plans have been identified and documented on the performance management system, and reported through quarterly risk reports. This helps ensure risks are appropriately monitored, and mitigation efforts are in place.
- Performance measures are sufficiently detailed and fit for purpose. Performance indicator (PI) definition sheets are completed by the responsible service area, which include the rationale for the PI, definition, frequency of reporting, and data source, among other information.
- Performance Reports to Cabinet and the Performance Monitoring Panel (PMP) were confirmed to be sufficiently detailed and fit for purpose. This helps provide context for quarterly variances, and provides visibility of areas in need of improvement.
- Performance Reports are red, amber, green (RAG) rated, and performance clinics have been implemented to track the overall status of key performance indicators (KPIs) and risks, including corrective actions for amber and red rated measures. This helps ensure that remedial actions are taken for areas performing below targets.

ISSUES TO BE ADDRESSED

The audit has also highlighted the following area where one 'important' recommendation has been made.

Performance Management

- Service managers to submit performance measures in accordance with agreed intervals, and the Performance Management Framework. Instances of non-compliance to be held to account through applicable escalation processes.

The audit has also highlighted the following areas where three 'needs attention' recommendations have been made.

Access to Computerised Systems

- Human Resources to directly provide details of leavers and movers to the Pentana system administrator in order to update the system accordingly.

Corporate Plan and Delivery Plan

- A revised Corporate Plan to be completed, taking into account recent key issues, such as Covid-19 or climate change, as well as the new alliance with Boston Borough Council and East Lindsey District Council. The revised objectives should feed into the finalised Delivery Plan and associated performance measures.

Performance Management

- Validation checks to be implemented by the Performance Management team for the quality assurance of KPI reporting, including selected random sample testing of reported results against source data, performance indicator definition sheets, and supporting documentation (if applicable).

Operational Effectiveness Matters

There are no operational effectiveness matters for management to consider.

Previous audit recommendations

This area has not been subject to a previous internal audit review.

Other Points Noted

During the audit period, the Pentana system was used to track and report risks and KPIs. Following the audit period, use of the previous instance was discontinued, pending the implementation of a new instance. This is due to the prior relationship with Breckland Council, and the need to separate the systems moving forward.

APPENDIX 4 – STATUS OF AGREED INTERNAL AUDIT RECOMMENDATIONS

			Completed by 01/04/2022 to 12/09/2022			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
2020/21 Internal Audit Reviews															
PSPS SH2104	Accounts Receivable	Reasonable						1				1			
SH2108	Asset Management	Reasonable		1			1					1			
2021/22 Internal Audit Reviews															
SH2212	Cyber Security	Reasonable			2							0		3	6
PSPS	Payroll	Reasonable					1					2			
SH2201	Performance Management	Reasonable										0		1	3
SH2210	Housing Needs, Allocations, Homelessness and Housing Register	Reasonable								3		3			1
SH2211	Private Sector Housing	Limited							3	5		8			2
SH2202	Human Resources	Reasonable										0		3	2
SH2206	Health and Safety	Limited												1	
SH2208	Licensing	Substantial			1							0			1
TOTALS			0	1	3	0	2	1	3	8	0	15	0	8	15

APPENDIX 5 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2020/21

Job	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
SH2108 Asset Management	The Asset Management Strategy (AMS), Corporate Land and Property Policy, and the Land Sales Procedure be updated and merged as one document and be made available to relevant staff members.	Important	Strategic and Operational Property Manager	29/10/2021	31/12/2022	2	Outstanding	More time is required to ensure the strategy is right for the whole partnership, therefore a new deadline of end of December is proposed.

APPENDIX 6 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2021/22

Job	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
PSPS Payroll	Intervention resolution should be reported as part of progress and performance to client as part of set milestones.	Important	HR Manager – Operations	31/03/2022	30/09/2022	1	Outstanding	PSPS have arranged meetings with key management at our software provider to develop a way forward to progress some of the issues identified in the audit. At this stage we have created a detailed issue log identifying as critical areas where the system does not calculate pay and it has to be undertaken using external calculators. we are at a stage where these issues have been identified and CIPHR have confirmed that they will look at resolutions to these issues. We are now requesting further information as to what resolutions can be provided, and timescales for when these will be provided. Once this has been established, regular updates in the client meetings will be included to ensure they are made aware of the progress of the project.

Job	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
SH2210 Housing Needs, Allocations, Homelessness and Housing Register	Recommendation 1: Full assessments of homelessness applications be completed as soon as possible after the application is received. Performance in this regard should be monitored to ensure that applications are assessed within a pre-determined timescale.	Important	Homelessness Reduction and Private Sector Improvement Manager	12/08/2022	N/A	0	Outstanding	No update received.
SH2210 Housing Needs, Allocations, Homelessness and Housing Register	Recommendation 2: All decision letters be uploaded to the relevant case.	Important	Homelessness Reduction and Private Sector Improvement Manager	12/08/2022	N/A	0	Outstanding	No update received.
SH2210 Housing Needs, Allocations, Homelessness and Housing Register	Recommendation 3: Personal Housing Plans be created and regularly updated for all homelessness cases accepted by the Council.	Important	Homelessness Reduction and Private Sector Improvement Manager	12/08/2022	N/A	0	Outstanding	No update received.
SH2211 Private Sector Housing	Recommendation 1. For a report to be designed in Assure that allows for a list to be produced of all HMOs showing a full audit trail of the inspection history and the date the next inspection is due. This report to be run regularly and reviewed by management to ensure all scheduled inspections are taking place. Any outstanding inspections to be completed forthwith.	Urgent	Homelessness Reduction and Private Sector Improvement Manager	07/07/2022	N/A	0	Outstanding	No update received.
SH2211 Private Sector Housing	Recommendation 2. For a report to be designed in Assure that allows for a list to be produced of all HMOs subject to enforcement action including a full audit trail of the enforcement history, both past action and the date the next inspection is due. This report to be run regularly	Urgent	Homelessness Reduction and Private Sector Improvement Manager	07/07/2022	N/A	0	Outstanding	No update received.

Job	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
	and reviewed by management to ensure all scheduled inspections are taking place. (Auditor Note: Despite the enhancements with the use of Assure, the risk level remains unchanged since the original recommendation, due to not being able to provide assurance that all the requisite enforcement action is up to date).							
SH2211 Private Sector Housing	Recommendation 3. For a report to be designed in Assure that allows for a list to be produced detailing the status of follow up action where an enforcement notice has been issued. This report to be run regularly and reviewed by management to ensure all scheduled inspections are taking place.	Urgent	Homelessness Reduction and Private Sector Improvement Manager	07/07/2022	N/A	0	Outstanding	No update received.
SH2211 Private Sector Housing	Recommendation 4. Quarterly budget reconciliations between the Council's main financial system and PSH records (spreadsheets) to be subject to independent check by the Homelessness Reduction and Private Sector Improvement Manager, with evidence retained thereof, thereby ensuring accuracy over DFG expenditure. The reconciliation process could be enhanced further if DFG spend / committed costs, could be reported directly from Assure as opposed to relying on manual spreadsheets.	Important	Homelessness Reduction and Private Sector Improvement Manager	07/09/2022	N/A	0	Outstanding	No update received.
SH2211 Private Sector Housing	Recommendation 5. To ensure that the Council complies with the 'Mobile Homes and Caravan Site Licensing and Fee Policy - Issued August 2021', including any subject to new planning applications, in respect of fee charging, where applicable.	Important	Homelessness Reduction and Private Sector Improvement Manager	07/09/2022	N/A	0	Outstanding	No update received.

Job	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
	Where a fee is not required, the reason(s) to be recorded.							
SH2211 Private Sector Housing	Recommendation 6. To ensure all outstanding sites are licensed and the introduction of routine management reporting and oversight of caravan licensing activity.	Important	Homelessness Reduction and Private Sector Improvement Manager	07/09/2022	N/A	0	Outstanding	No update received.
SH2211 Private Sector Housing	Recommendation 7. The Council's PSH Team review its approach to overseeing administration of empty homes to align to the priorities within the Empty Homes Strategy whilst at the same time taking in to account the actual numbers of empty properties in the district and available resources. This could include looking to share resources with Boston BC and East Lindsey DC, through the new Alliance.	Important	Homelessness Reduction and Private Sector Improvement Manager	07/09/2022	N/A	0	Outstanding	No update received.
SH2211 Private Sector Housing	Recommendation 8. A procedure be produced that provides levels of delegation for officers assessing / approving financial assistance under the Housing Assistance Policy (current/new Policy) with evidence (audit trail) retained where independent approval is required.	Important	Homelessness Reduction and Private Sector Improvement Manager	07/09/2022	N/A	0	Outstanding	No update received.