

## Slough Borough Council

<b>Report To:</b>	Audit and Corporate Governance Committee
<b>Date:</b>	18 <sup>th</sup> January 2023
<b>Subject:</b>	Internal Audit Action Tracking Report Quarter 3 - 2022/23
<b>Chief Officer:</b>	Steven Mair – Director of Finance and Commercial (S151)
<b>Contact Officer:</b>	Mike Thomas Interim Financial Adviser
<b>Ward(s):</b>	All
<b>Exempt:</b>	No
<b>Appendices:</b>	Appendix 'A' – Outstanding High Priority Recommendations

### 1. Summary and Recommendations

1.1 This report sets out progress on:

- recruitment to a new in-house Internal Audit Team and arrangements for 2023/24.
- completion of Internal Audit actions for years prior to 2021/22
- responses to outstanding IA reports for 2021/22
- progress on the implementation of internal audit actions for 2021/22, and 2022/23, and
- actions needed by Corporate Leadership Team and Department Leadership Teams to respond to IA reports and outstanding actions.

#### **Recommendations:**

1.2 The Audit and Corporate Governance Committee is recommended to:

- (a) Note the progress on recruiting to an in-house team in line with the recommendations made by CIPFA and in the Jim Taylor report
- (b) Note the reduction in outstanding actions pre 2021/22 from 41 to 8
- (c) Note the completion of all outstanding reports for 2021/22 thus facilitating the issuing of the Annual Head of Internal Audit Opinion for 2021/22
- (d) Note the progress and ongoing improvements to the completion of outstanding actions and detailed responses to high rated actions in Appendix A.
- (e) Note the work on-going to finalise all 9 outstanding 2022/23 internal audit reports and the work planned for the remainder of 2022/23 audit plan
- (f) Note that a detailed review of all outstanding recommendations is being undertaken to further cleanse the data, the output from which has been shared with Departmental Leadership teams for actioning overdue and other outstanding actions during December and January.

## **Reason:**

- 1.3 The recruitment of an in-house internal audit team was one of the recommendations of the reports by CIPFA and Jim Taylor in 2021.
- 1.4 The Council's response to agreed internal audit actions should lead to the strengthening of internal controls and the control environment.

## **Commissioner Review**

- 1.5 An effective internal audit function is essential for the authority – it provides a barometer of the internal control environment within which services are provided, and can provide an early warning system for the authority to potential issues. But for this to be effective, it is essential that the authority notes the information provided by internal audit and takes action. Looking at audits that have been completed over the last 4 years, it is clear that the internal control system was poor and has remained that way for some time (reference March 2022 report to Audit and Corporate Governance Committee). Not only were controls weak, but the culture in the organisation has meant that insufficient attention was given to the implementation of the recommendations.

It is therefore pleasing to see the progress with establishing the new in-house function and the implementation of the outstanding recommendations relating to the pre 2021 reports. However, it is disappointing to note the slowness of the implementation of the 2021/22 recommendations with 117 overdue still not implemented and also delays to completion of 2022/23 reports. This points to a continuation of a culture that does not recognise the importance of this work and takes accountability for improving the control environment. Looking forward, it is essential that this is changed.

## **2. Report**

### **2.1 Internal Audit Team Developments**

- 2.1.1 One of the recommendations of the CIPFA and DLUHC reports was to undertake an option appraisal of the Internal Audit function with a view to bringing it back in-house. The function has been outsourced to RSM since 2016. The option appraisal recommended that the service should be brought back in house as part of a broader team covering financial governance, counter fraud, risk and insurance.
- 2.1.2 The options appraisal was completed and agreed by Cabinet and the Audit and Corporate Governance Committee in March 2022. The recruitment of a new team has been part of the wider Finance and Commercial Services restructure. Recruitment is currently underway with a number of applications received for all posts. Two candidates were interviewed on 14 December for the Head of Financial Governance, Internal Audit, Counter Fraud and Risk and Insurance post and an offer has been made. Interviews for the Audit Manager and Senior Auditor posts took place on the 15 and 21 December 2022 and offers have been made for both posts. Subject to notice periods this should allow new senior internal audit staff to work alongside RSM in the development of the 2023/24 audit plan. Further

recruitment is required to the internal auditor posts and further advertising and option appraisal will take place early in January 2023.

- 2.1.3 It should be noted that despite the outcome of the options appraisal an extension to the current supplier, RSM's contract was approved in March 2022 for them to continue up until the end of 2023/24. RSM will be involved in agreeing the IA plan for 2023/24 and are to engage with Department Leadership Teams in the near future to enable a plan to be taken to the March 2023 Audit and Corporate Governance Committee meeting.

### **3.1 Response to Internal Audit Recommendations**

- 3.1.1 Good progress continues to be made with regard to completion of internal recommendations. There have been a number of changes since the last report to Finance Board:

- **Pre 2021/22 audit actions** – 8 actions from a total of 257 remain to be completed, 4 of these are medium rated and 4 are low rated. This has reduced from the 41 outstanding actions previously reported.
- The 4 internal **audit reports outstanding from 2021/22** have now been finalised allowing completion of the Head of Internal Audit Annual Opinion for 2021/22. This is expected to be reported to the January Audit and Corporate Governance Committee meeting.
- **2021/22 actions** – are currently being updated ahead of the Audit and Corporate Governance Cttee meeting in January – the actions completed as at end of December number 128 or 52 per cent of the total due with a further 66 or 21 per cent not yet due. A concerted effort is needed by CLT to close the remaining 117 actions that are overdue. An analysis by Department and by priority has been shared with DLT's for actioning.
- The number of outstanding **2022/23 actions** has not changed as no further reports have been finalised this month. There are however 9 reports in draft which need an urgent response and are being responded to urgently.

- 3.1.2 The Council's response to agreed internal audit actions should contribute to the achievement of the organisation's objectives and assist the Council in managing its risks. Officers have strengthened the arrangements for monitoring and verifying completion of audit actions. The current position is as follows:

### **3.2 Pre: 2021/22 Internal Audit Recommendations**

- 3.2.1 Prior to May 2021 the internal audit recommendations were very poorly addressed. The status of audit recommendations for the years prior to 2021/22 is now as follows:

Totals	Total	High	Medium	Low
Not Due	0	0	0	0
Overdue	8	0	4	4
Complete*	249	28	108	113
<b>Total</b>	<b>257</b>	<b>28</b>	<b>112</b>	<b>117</b>

\*includes actions that are no longer relevant or closed as duplicates

- Progress has been made in closing down management actions from previous financial years, 249 actions or 97 per cent are completed.
- No high rated actions are outstanding.
- The four medium actions that remain open relate to the reporting of Conflicts of Interest; the drafting of a Scheme of Delegation for James Elliman Homes; password functionality in Agresso and the planning consultation methodology. The first action will be completed shortly as a revised policy and procedure is being agreed during December 2022. The second action will be picked up early in 2023 as part of a review of the Service level Agreement with JEH. The third action will be resolved when a new host platform for Agresso is sourced early in 2023 and the final recommendation is still subject to review.
- Four low rated actions remain outstanding one relating to planning matters; one to temporary accommodation, one on creditors and one relating to the migration of the Agresso system to a new host platform.

### 3.3 2021/22 Outstanding Internal Audit Reports and Actions

3.3.1 A total of 37 Internal audit reports were issued in 2021/22 (29 assurance and 8 advisory). All internal audit reports have now been finalised (including follow up audits). It is expected that the Head of Internal Audit opinion for 2021/22 will be presented to the Extraordinary Audit and Corporate Governance Committee meeting in January 2023.

3.3.2 **The status of audits actions for the financial year 2021/22 is as follows:**

Totals	Total	High	Medium	Low
Not Due	66	6	40	20
Overdue	117	16	68	33
Complete	128*	31	50	47*
<b>Total</b>	<b>311</b>	<b>53</b>	<b>158</b>	<b>100</b>

\*includes actions that are no longer relevant or closed as duplicates which reduced the total by 2 from last month.

- 311 new recommendations were made in 2021/22 reports, 53 are High, 158 are medium and 100 are low rated.
- 128 actions or 52 per cent of actions due are complete with a further 66 or 21 per cent of actions not yet due for completion.
- However, 117 actions are now overdue the agreed date of implementation. 16 of these are rated high and are shown in Appendix A, 68 are medium and 33 low rated.

- The overdue actions have been shared with each department so Department Leadership Teams can consider the current position and respond. Work will continue with DLT's to reduce these numbers by the financial year end.

### 3.4 2022/23 Outstanding Audit Actions and Reports

3.4.1 The internal audit plan 22/23 was presented to the July Audit and Corporate Governance committee. It is agile to reflect changes in circumstances, including plans develop an in-house internal audit function. There are three audits currently underway (creditors, treasury management and IT business continuity).

3.4.2 Nine reports have been issued in draft and are awaiting response:

- Subsidiary Companies - response being drafted
- Medium Term Financial Planning - meeting with IA booked for 11 January
- Budget Setting and Control - meeting with IA booked for 11 January
- Workforce Planning - response being drafted
- Follow Up Part 1 - response being drafted
- General Ledger - response being drafted
- Council Tax - response being drafted
- Adult Social Care Transformation - response being drafted by Department
- Housing Benefits - response being drafted
- Payroll (incl associated financial controls) - response being drafted

3.4.3 Three reports have been finalised:

- Children Missing Education
- Leavers Processes
- Risk Management Advisory

There are 13 further planned internal audit reviews scheduled to be started before 31 March 2023. In addition, one further internal audit review has been requested by the Commissioners – this relates to Delegated Authorities. The schedule is shown below:

Review	Start Date
Payroll Review	1 March 2023* Scope TBC
Whistleblowing	5 December 2022
Rent Arrears Recovery	12 December 2022
Corporate Health and Safety	4 January 2023
Business Rates	16 January 2023
Rent Accounts	16 January 2022
Temporary Accommodation Strategy	16 January 2022
Debtors Management	20 January 2023

Capital	30 January 2023
Assets	3 February 2023
Cyber Essentials	13 March 2023
Follow Up Q4	22 March 2023
Strategic Housing Management	27 March 2023
Delegated Authorities Review requested by Commissioners	January 2023

**3.4.4 The status of audit recommendations for the financial year 2022/23 is as follows:**

Totals	Total	High	Medium	Low
Not Due	19	4	9	6
Overdue	3	1	2	0
Complete	0	0	0	0
<b>Total</b>	<b>22</b>	<b>5</b>	<b>11</b>	<b>6</b>

- 22 new recommendations have been made in 2022/23 reports, 5 are High, 11 are Medium, 6 are low rated.

**3.4.5 The overall position across all years as at the 23rd December 2022 is as follows:**

Totals	Total	High	Medium	Low
Not Due	85	10	49	26
Overdue	128	17	74	37
Complete*	377	59	158	160
<b>Total</b>	<b>590</b>	<b>86</b>	<b>281</b>	<b>223</b>

\*includes actions that are no longer relevant or closed as duplicates

- There are now 377 actions or 75 per cent (including actions deemed to be no longer relevant or duplicated) completed from a total of 505 recommendations due for completion.
- 78 per cent of high-risk actions due have been completed and 68 per cent of medium risk actions due have been completed. In addition, 81 per cent of low-risk actions due have also been completed.

## **3.5 Completion of Internal Audit Actions**

3.5.1 All internal audit actions have been allocated to and reviewed by actions owners and executive directors, including actions that are deemed not relevant due to changes in circumstances. Actions from previous year's audits are also reviewed to ensure they are relevant to the service area to which they have been assigned.

3.5.2 The action tracker has been reviewed and updated to reflect the senior management restructure and the change in directorates.

3.5.3 Progress is being made on closing actions on the tracker. Evidence of actions completed is obtained and quality assured by the Head of Commercial and the Interim Financial Adviser, and, retained for use in follow up audits.

3.5.4 High rated actions are being given priority and are reviewed monthly by the council's finance board, CLT and Risk and Audit Board.

### **3.6 Governance and monitoring of management actions**

3.6.1 Outstanding internal audit actions are being actively monitored on a regular basis including reporting into Corporate Leadership Team, Finance Board and the Audit and Corporate Governance committee.

## **4 Implications of the Recommendation**

### 4.1.1 Financial Implications

4.1.2 There are no direct financial implications relating to the updates to the internal audit recommendations but completion of the actions will improve the council's processes including those that underpin sound financial management, governance, risk management and internal control.

### 4.2.1 Legal Implications

4.2.2 Failure to address those risks associated with the Directions from the Department for Levelling Up, Housing and Communities will impact the ability to secure the Authority's compliance with the requirements of Part I of Local Government Act 1999. The Council has specific legal duties in relation to certain areas, such as managing health and safety risks and civil contingency. Effective internal audit is a key part of providing assurance on the adequacy of governance, risk management and internal control.

### 4.3 Risk Management Implications

4.3.1 Having in place an adequate internal audit function is a statutory responsibility of the s151 officer. Failure to operate an adequate internal audit function heightens the risk of poor governance, internal control and risk management.

### 4.4 Environmental Implications

4.4.1 There are no direct environmental implications in this report

### 4.5 Equality Implications

4.5.1 Section 149 of the Equality Act 2010 requires public bodies to have due regard to the need to:

- eliminate unlawful discrimination, harassment, victimisation and any other conduct prohibited by the Act;
- advance equality of opportunity between people who share a protected characteristic and people who do not share it; and

- foster good relations between people who share a protected character.

## **5. Background Papers**

None

## High Rated Internal Audit Actions

### Finance and Commercial (items in red denote change from last meeting)

## APPENDIX A

Report	Way Forward	Rating	Who	When	Status	Latest Status update
13.21/22 Council Tax	The Council will restrict the ability of staff to place markers on accounts. This may include limiting such action only to relevant managers or requiring all markers to be approved by a relevant manager before being placed. As part of this, guidance and instructions will be prepared and shared with all staff with access to place markers on council tax accounts. This may form part of an existing or new procedure note and will include why, how and when markers should be used.	High	Andy Jeffs	21/12/2021  <b>Revised target date: 31<sup>st</sup> March 2023</b>	Overdue	<p>Actions have been undertaken to review and address the volume of status codes being placed on accounts and to remove those that are not required to allow collection of outstanding debts.</p> <ol style="list-style-type: none"> <li>1. Identify all codes and review cases – 48 Stop recovery codes applied to 2,462 cases.</li> <li>2. Identify codes than can be closed or amalgamated to meet current working practices</li> <li>3. Issue guidelines for the use and review.</li> </ol> <p>Given the significant volume of both codes and cases this is a significantly larger task than first identified and progress has been slower than originally forecast. At the same time the service has had to reallocate resource that might have been used to address these codes to the management and delivery of the energy rebates.</p> <p>The assessment of use will form the basis for new procedures to be drafted on the correct use of circumstance codes and management to be issued with review timetable for codes kept in use.</p> <p>The remaining 2082 markers on closed accounts affecting recovery of outstanding amounts are being worked through and completed by 31.03.2023.</p>
13.21/22 Council Tax	The Revenues Manager will undertake a review of current Council Tax arrears cases in order to identify cases where debts are not considered economically viable to be chased. These cases will be recommended for write off.	High	Andy Jeffs	31/03/2022  <b>Revised target date: 30th June 2023</b>	Overdue	<p>The service has undertaken work to identify debts totalling £2,211,744.28 from 1997 to 2007 where the account is closed, there has been no transactions including payments in the last 180 days and the case is not with a third-party collector or on an arrangement. The propensity for payment on these cases is low due to the age of the debt and the fact that these are closed accounts.</p>

Report	Way Forward	Rating	Who	When	Status	Latest Status update
						<p>We will be seeking approval for bulk write off of these debts from 1997 to 2004 totalling £943,135.85. We are expecting to obtain approval and write these cases off by 31.12.2022.</p> <p>For the following 3 years 2005 to 2007 debts totalling £1,268,608.43 we would complete an exercise to trace. Those we are unable to trace will be written off and the remaining cases out to enforcement agents for collection after further attempts to make contact. We expect to complete this by June 2023.</p>
17.21/22 Rent Accounts	The Council will assign responsibility within Finance for uploading the rental, council tax, business rates and benefits postings to Agresso. This will then be uploaded to the reconciliations documents on a daily basis for June to September 2021 and then each month thereafter, allowing the reconciliations to be completed.	High	Ade Adewumi	31/03/2022  <b>Revised target date: 31st December 2022</b>	Complete	This has been closed as all postings are up to date & monthly reconciliations are in place.
18.21/22 Debtors Management	An appropriate member of the Finance Team will be assigned to complete monthly accounts receivable reconciliations, as well as a second staff member to check and sign these off. The preparation of the accounts receivable reconciliations will resume, including retrospectively completing all for 2021/22.	High	Ade Adewumi	31/03/2022  <b>Revised target date: 31st March 2023</b>	Complete	The Monthly AP & AR Control Accounts are being prepared by the Principal Systems Office and signed off by a Finance Technical Adviser. Closed off
16.21/22 General Ledger	The Finance Team will assign an appropriate individual to complete the monthly reconciliations of control accounts, as well as a second individual to check these. The preparation of the reconciliations will resume, including retrospectively completing all for 2021/22.	High	Ade Adewumi	30/04/2022  <b>Revised target date: 31st March 2023</b>	Complete	The Monthly AP & AR Control Accounts are being prepared by the Principal Systems Office and signed off by a Finance Technical Adviser.
16.21/22 General Ledger	The Finance Team will assign an appropriate individual to review and manage all suspense accounts, including	High	Ade Adewumi	30/04/2022	Overdue	There are 3 Suspense Accounts that require the intervention of a Civica Specialist to provide a link between the debits and credits that are all processed via

Report	Way Forward	Rating	Who	When	Status	Latest Status update
	identifying those entries that can be cleared and action this. The clearing of suspense accounts will resume.			Revised target date: <b>31<sup>st</sup> January 2023</b>		the IKON platform.  Suspense Accounts will be transferred to Service Accountants & the process will be complete by December 2022.  All other suspense accounts will be cleared in closing the 22/23 accounts, fully reconciled by 31st August 2023
16.21/22 General Ledger	An exercise will be completed to identify all tasks to be completed as part of the month end process. A full month end timetable will be prepared and tasks will be assigned to appropriate staff members. The completion of tasks will be confirmed each month to a relevant manager responsible for overseeing the closedown process.	High	Ade Adewumi	30/04/2022  <b>Revised target date: 31<sup>st</sup> March 2023</b>	Overdue	This will be reviewed as part of the revision of the Finance Function which is planned to commence in June 2022 to be completed by the end of the financial year - 31st March 2023.
16.21/22 General Ledger	The Council will complete an exercise to identify those roles/positions requiring access to Agresso finance functions and the access/functions required. Based on this the Council will implement a training programme covering finance functions on Agresso. Training will be a requirement before system access is granted and will focus on the processes required as part of job roles.	High	Ade Adewumi	30/04/2022  <b>Revised target date: 31<sup>st</sup> March 2023</b>	Overdue	<b>This process is underway and the current ERP Support consultants are building a training plan in conjunction with HR based on all relevant functions which will be followed by a rollout plan which will be incorporated in the agresso finance review which will be completed by the end of the financial year 31st March 2023.</b>  <b>The new hosting vendor is in place and a review of setting up users and changes in access management, role management and Single Sign on will be addressed in January 2023 with a view to rolling out robust systems administration protocols by March 2023.</b>  <b>The administration protocols will form the basis for updating &amp; implementing relevant training for each user roles</b>
18.21/22 Debtors Management	The ability to park invoices will be restricted to the AR Team and the Finance Manager. Following this new control, the Finance Manager will review parked invoices on a quarterly basis and report	High	Ade Adewumi	30/04/2022  <b>Revised target date: 31<sup>st</sup></b>	Overdue	This has been discussed and will be implemented as part of the overall review of the Finance Module of Agresso that will now start in June 2022 which will be incorporated in the Agresso finance review which will be completed by the end of the financial year 31st March 2023

Report	Way Forward	Rating	Who	When	Status	Latest Status update
	outcomes to an appropriate finance manager.			<b>March 2023</b>		
18.21/22 Debtors Management	The Council will implement a training programme covering accounts receivable functions on Agresso. Training will be a requirement before system access is granted.	High	Ade Adewumi	30/06/2022  <b>Revised target date: 31<sup>st</sup> March 2023</b>	Overdue	<b>This has been discussed and will be implemented as part of the overall review of the Finance Module of Agresso in January 2023 with a view to finalisation by the end of the financial year 31st March 2023</b>
23.21/22 Capital Expenditure	The Council will agree the arrangements for approving business cases and adding projects to the capital programme. This will include defined approval thresholds (based on project cost), escalation procedures (to ensure oversight of approvals/additions) and clarity regarding the evidence to be provided before projects are formally added onto the programme.	High	Ade Solanke	30/09/2022  <b>Revised target date: 31<sup>st</sup> January 2023</b>	Overdue	Reconciliations are being completed monthly and the process is being documented.
23.21/22 Capital Expenditure	Monitoring and reporting arrangements for all capital projects included on the capital programme will be agreed and adhered to. These arrangements will cover 'on' and 'off portfolio' projects and will include ensuring progress updates are received.	High	Ade Solanke	30/09/2022  <b>Revised target date: 31<sup>st</sup> January 2022</b>	Overdue	A draft capital programme process has been prepared and submitted to Steve Muldoon for approval. Once approved, it will be shared with stakeholders. This should be completed by <b>31st January 2023</b> .

## Chief Operating Officer

Year	Issue	Way Forward	Rating	Who	Service	When	Status	Latest Status update
21/22	24.21/22 GDPR Governance	The Data Flow Capture Spreadsheet will be updated to include the following areas: • name and contact details of joint controller (if applicable); • categories of individuals; • names of third countries or international organisations that personal data are transferred to (if applicable); • safeguards for exceptional transfers of personal data to third countries or international organisations (if applicable); • Data Protection Act 2018 Schedule 1 Condition for processing; • GDPR Article 6 lawful basis for processing; • link to retention and erasure policy document; and • whether personal data retained and erased in accordance with the retention policy document - reasons for not adhering to retention policy document (if applicable).	High	Alex Cowen	ICT and Digital	30/09/2022  <b>Revised target date 31<sup>st</sup> March 2023</b>	Overdue	<p>This is still progressing and being updated through engagement with the wider organisation, there are still some areas that have not engaged and these will be escalated to SLT in the next couple of weeks.</p> <p>We are continuing to progress with the data flow activity and have identified that this aligns with the councils Storage Area Network replacement programme. Following the recent departure of the Information Governance project officer role, we are in progress of replacing this resource to keep this on track.</p>
21/22	29.21/22 Cyber Essentials	The Council will ensure that its IT estate is brought up to date in terms of patching as soon as possible	High	Alex Cowen / Steven Wall	ICT and Digital	31/10/2022  Revised Review Date:  <b>31 March 2023</b>	Overdue	<p>This is a rolling programme of updates as patches are issued on a regular basis. Patching is continuing to be updated, latest patches are currently underway although there is a resource requirement to complete following a vacancy (this role is currently out for advert). There will be a residual risk relating to historical IT infrastructure which will be managed as this is discontinued in the coming years.</p> <p>A new infrastructure resource has since been onboarded and we are continuing with the</p>

Year	Issue	Way Forward	Rating	Who	Service	When	Status	Latest Status update
								patching. Risk is continuing to reduce with the modernisation programme moving core infrastructure / systems to hosted models. We have recently completed the Agresso move to QTC (Quick Think Cloud) and the Capita Revs & Bens system is scheduled to transfer the first week of January.

## Housing and Property

Year	Issue	Way Forward	Rating	Who	Service	When	Status	Latest Status update
21/22	21.21/22 Temporary Accommodation	In line with current plans, the Council will ensure that an up-to date Housing Strategy and Homelessness Strategy is created. Additionally, progress against the action plan will be periodically monitored by an appropriate forum.	High	Trevor Costello	Housing	30/09/2022  <b>Revised Target Date: 31 December 2022</b>	Overdue	Required as part of the Local Plan. Currently being drafted. Key reference point for the authority. New Housing Act being developed which will make Private Rented Properties licensable.  The strategy will be written by the end of December, with the assistance of Campbell Tickell who were appointed in October 2022 following a best value procurement process.
21/22	21.21/22 Temporary Accommodation	The Annual Compliance Statement issued to Private Providers will be reviewed to assess whether the terms and conditions satisfies the Council's legislative duties as a housing provider. Following this, the Council will introduce a monitoring mechanism to ensure: • Providers are only engaged with should they have a signed Compliance Statement in place;	High	Ian Blake	Housing	30/09/2022  <b>Revised Target Date:  31<sup>st</sup> December 2022</b>	Overdue	TA Compliance Assurance of private suppliers proforma has been designed and is ready for issue - capacity within the team needs to increase for this exercise to be carried out - Targeting 31st December 2022

Year	Issue	Way Forward	Rating	Who	Service	When	Status	Latest Status update
		<ul style="list-style-type: none"> <li>These Compliance Statements are reviewed and signed annually.</li> </ul>						
21/22	21.21/22 Temporary Accommodation	The Council will develop a strategy to identify households which are no longer owed a duty to be accommodated under the Housing Act 1996.	High	Ian Blake	Housing	<b>31 March 2023</b>	Not due	TA team being rebuilt with new processes being designed. Experienced staff to be recruited.
21/22	9.21/22 Follow Up of Previous Management Actions - Quarter 2	The ASB Enforcement & Transition Lead will produce monthly reports to monitor the timeliness of responses to cases on the Flare system, with the required response time noted depending on case categorisation. Any noncompliance with the required timeframes will be investigated and reasons documented.	High	Michelle Isabelle	Housing	30/09/2021  <b>Revised target date</b>  <b>31<sup>st</sup> March 2023</b>	Overdue	<p>Our version of Flare Software is very out of date and requires manual intervention / spreadsheet work in order to produce reports. This is cumbersome and hard to sustain given the small size of the team and conflicting demands.</p> <p>New versions of Flare provide integrated report writing and we are working with IT to produce a business case to move this forward. We are working to 31 March 2023 as a target date but there is a strong dependency on IT capacity.</p>
21/22	9.21/22 Follow Up of Previous Management Actions - Quarter 2	A clear control framework will be put in place to ensure that, in line with government guidance, income received from the	High	Linda Corcoran	Housing	30/09/2021  <b>Revised Target Date:</b> <b>31 March 2023</b>	Overdue	<p>The Directorate management team are working with Finance colleagues to ensure that all income and expenditure is correctly coded, including all FPN income, both in the future and retrospectively.</p> <p>We anticipate having a much more accurate picture in P9 reporting for both the new Place &amp; Communities</p>

Year	Issue	Way Forward	Rating	Who	Service	When	Status	Latest Status update
		<p>serving of fixed penalty notices is spent on related functions.</p>						<p>directorate (of which ASB is part) and the Housing &amp; Property directorate</p>
21/22	<p>9.21/22 Follow Up of Previous Management Actions - Quarter 2</p>	<p>The council will develop a formal process to systematically track income due through to collection, receipting and banking. This will include guidance for undertaking regular, formal reconciliations between income received and records maintained.</p>	High	Linda Corcoran	Housing	<p>30/09/2021</p> <p><b>Revised Target Date:</b></p> <p><b>31 March 2023</b></p>	Overdue	<p>This links to and is in part dependent upon the two actions above and is scheduled to be completed by 31st March 2023.</p>