

Appendix 2a - High & Medium Priority Outstanding Audit Actions - Finance

No.	Audit	Officer Responsible	Grade	Original Target Date	Finding Description	Recommendation	Agreed Action	Outstanding at last ASC	Latest update from officers	Updated Target Date
1	Financial Systems Key Controls 2022-23	Head of Financial Services	Medium	31/12/2023	Debt management policy	As recommended in 2020/21, the corporate debt policy should be updated to ensure Appendix 3 (write-offs) is fully complete and consistent with the Council's constitution. The policy and any associated procedure notes should specify the officer responsible for the policy/procedure and include version control information and expected date of the next review.	Noted – will be scheduled to look at post the finance system go live in September 2023.	Yes	The debt management policy will be reviewed and updated in accordance with the recommendation.	31/12/2024
2	Financial Systems Key Controls 2022-23	Head of Financial Services	Medium	31/12/2023	Debt recovery performance.	Review and update the target for sundry debt arrears to a more realistic level. Given the current high level of outstanding debt, it is also recommended that the KPI should be escalated to CMT for closer monitoring and control.	The work noted above should reduce the levels of debt to back in line with target. Suggest is we review the targets once bedded into new system so for Qtr. 3 onwards.	yes	This is no longer a KPI target but will be reviewed and included for 25/26 onwards	31/03/2025
3	Financial Systems Key Controls 2022-23	Head of Financial Services	Medium	31/03/2024	Timely completion and review of bank reconciliations.	Ensure that all bank reconciliations are completed and reviewed in a timely manner. The name of preparer and reviewer and date of preparation and review should be completed in all cases as evidence of this.	One the new finance system is in place, due to go live in September 2023, then we are hoping the bank reconciliations will be back in house and produced in a more timely manner. In the new system we have simplified the processes to streamline and assist with the timeliness. There will be a period of bedding in and training once new system goes live in September hence the implementation date of March 24 for completion.	Yes	In the new system the bank reconciliation process is greatly simplified, as at 16th October the September bank recs for Collection and Disbursement are both completed so much more timely, this includes the name of the preparer and the reviewer.	31/03/2024
4	Financial Systems Key Controls 2022-23	Head of Financial Services	Medium	31/03/2024	Timely resolution of bank reconciliation discrepancies.	Officers should ensure that adequate resources are allocated to the investigation and resolution of the differences recorded in the 2022/23 reconciliations and ensure that these are cleared as part of the year-end closure process. Going forward, all differences and unidentified balances should be investigated and resolved prior to the following month's reconciliation, wherever possible, and the bulk write-off of unresolved items avoided.	Agreed, As part of the new system the bank reconciliation processes will be simplified and streamlined, this will therefore help with the resolution of discrepancies.	Yes	In the new system the bank reconciliation process is greatly simplified, as at 16th October the September bank recs for Collection and Disbursement are both completed so much more timely, as part of this any discrepancies are resolved.	31/10/2024

5	Financial Systems Key Controls 2022-23	Head of Financial Services	High	31/03/2024	Debt recovery	A specific project should be established to ensure recovery action in respect of overdue debts is brought up to date and that sufficient resources are in place to maintain recovery action going forward. All cases with dispute codes should be periodically reviewed to ensure that appropriate action is being taken to resolve any outstanding issues and resume recovery action as soon as possible. Priority should be given to collecting the larger outstanding debts, particularly those in relation to HIC deferred rents, outstanding section 106 payments and the remaining property charges due from Leicestershire County Council.	Noted, the new finance system will enable automatic reminders to be sent which will make the process much smoother going forward. During July and August, a catchup exercise on the outstanding reminder letters is being undertaken.	Yes	Over the summer of 2024 work was done to complete the suspense account, this will be completed by end of November 2024, once this has been completed normal debt recovery can commence.	31/12/2024
6	Financial Systems Key Controls 2023-24	Head of Financial Services	Medium	30/09/2024	Migrated creditor invoices.	Ensure that the remaining migrated creditor invoice balances are reviewed and cleared as soon as possible.	Agreed – we plan to address this during Qtr 2 during July to September 2024.	No	All Data migrated invoices that were due were paid before 30.6.2024, due to age of these items no future invoices will be now paid via the Data migrated invoice method we will process the invoice as new through acocunts payable system.	30/09/2024
7	Financial Systems Key Controls 2023-24	Head of Financial Services	Medium	30/09/2024	Control Accounts	Ensure control accounts reconciliations are brought up to date as soon as possible and completed on a regular monthly basis in future. A clear audit trail should be recorded to demonstrate the reconciliation process.	All recs will be completed and reviewed to 31.03.2024 as part of the 2324 year end. For 24.25 we will then follow the agreed balance sheet rec frequency for preparation and review of these recs.	No	All recs were completed and reviewed to 31.03.2024 as part of the 2324 year end. For 24.25 we will then follow the agreed balance sheet rec frequency for preparation and review of these recs.	31/12/2024

Appendix 2b - High & Medium Priority Outstanding Audit Actions - Deputy Chief Executive (& Director of Resources)

No.	Audit	Officer Responsible	Grade	Original Target Date	Finding Description	Recommendation	Agreed Action	Outstanding at last ASC	Latest update from officers	Updated Target Date
1	Partnerships and shared services 2022-23	Deputy Chief Executive	Medium	31/07/2023	Partnership policy.	When the current strategic management review has been completed, the Council should review and update its partnership and shared services policy. The updated policy should clearly distinguish between different types of partnership and set out more clearly the relative governance, performance and risk management arrangements for each. It should include a clear evaluation and gateway approval process for any proposals to enter into significant new operational partnership or shared service arrangements.	The Councils governance arrangements are currently being reviewed. The development of a partnership policy will be included as part of that overall review.	Yes	Up until September 2024 this audit action was assigned to the Director of Resources (& S.151 Officer). From September 2024, following discussion at Corporate Management Team, this action has been reassigned to the Deputy Chief Executive - who will reassign to the newly appointed Head of Democratic Services & Elections, who will monitor partnership compliance/governance. This deadline has been agreed to be reset by Corporate Management Team to the 31 March 2025.	31/03/2025
2	Partnerships and shared services 2022-23	Deputy Chief Executive	Medium	31/07/2023	Officer responsibilities.	Ensure that ongoing responsibility for review and update of the partnership policy and partnership register is formally allocated to a member of staff following the departure of the Community Partnerships Manager. In addition, a member of CMT should be nominated as the accountable officer for all matters in relation to partnerships and shared services following update of the policy (R1).	The Partnership Policy will rest with the Interim Deputy Chief Exec (& s.151 officer) [substantive role: Director of Resources (& s.151 officer)]. Operationally this will be immediate, but will be embedded as part of the wider review of governance (and respective delegations).	Yes	Up until September 2024 this audit action was assigned to the Director of Resources (& S.151 Officer). From September 2024, following discussion at Corporate Management Team, this action has been reassigned to the Deputy Chief Executive - who will reassign to the newly appointed Head of Democratic Services & Elections, who will monitor partnership compliance/governance. This deadline has been agreed to be reset by Corporate Management Team to the 31 March 2025.	31/03/2025
3	Partnerships and shared services 2022-23	Deputy Chief Executive	Medium	31/07/2023	Partnership register.	Update the partnership and shared services register to include additional information as follows: <ul style="list-style-type: none"> •details of the annual financial and/or resource commitment provided by the Council; •key performance measures, outcomes or savings targets; •for service delivery partnerships, date of last review/update of the partnership agreement; •future expiry, review or break clause dates. 	As R2.	Yes	Up until September 2024 this audit action was assigned to the Director of Resources (& S.151 Officer). From September 2024, following discussion at Corporate Management Team, this action has been reassigned to the Deputy Chief Executive - who will reassign to the newly appointed Head of Democratic Services & Elections, who will monitor partnership compliance/governance. This deadline has been agreed to be reset by Corporate Management Team to the 31 March 2025.	31/03/2025

4	Partnerships and shared services 2022-23	Deputy Chief Executive	Medium	31/07/2023	Review and update the parking partnership agreements and revenues and benefits agreement.	Review and update the various agreements and SLAs making up the parking partnership to ensure they remain fit for purpose and reflect any changes in relevant legal or regulatory requirements. Review and update the Revenues and Benefits partnership agreement, which expired in April 2021.	General - Current partnerships will be reviewed and establish agreement review dates, with the register duly updated. LRBP - The Monitoring Officer for the LRBP (Hinckley & Bosworth DC) has recognised that the current agreement has expired but partners would continue to work "to the agreement" pending a new one being developed/put in place for the move to a sole/single employer. Parking - To be updated as part of the review of all partnership arrangements.	Yes	Up until September 2024 this audit action was assigned to the Director of Resources (& S.151 Officer). From September 2024, following discussion at Corporate Management Team, this action has been reassigned to the Deputy Chief Executive - who will reassign to the newly appointed Head of Democratic Services & Elections, who will monitor partnership compliance/governance. This deadline has been agreed to be reset by Corporate Management Team to the 31 March 2025.	31/03/2025
5	Partnerships and shared services 2022-23	Deputy Chief Executive	Medium	31/10/2023	VFM review.	Develop a schedule of rolling reviews for service delivery partnerships and shared services so that all arrangements are reviewed over a period of 5 years. Reviews should be timed to coincide with any relevant provisions in the respective agreements (e.g. notice periods, exit or break clauses). Reviews should consider whether the arrangement continues to deliver the expected benefits, remains consistent with the Council's corporate objectives and delivers value for money based on objective criteria (e.g. benchmarking against alternative options). The partnership register could be adapted to record the date of the next review to act as a trigger to carry out the necessary work.	To be completed as part of the review of the partnership policy/register review.	Yes	Up until September 2024 this audit action was assigned to the Director of Resources (& S.151 Officer). From September 2024, following discussion at Corporate Management Team, this action has been reassigned to the Deputy Chief Executive - who will reassign to the newly appointed Head of Democratic Services & Elections, who will monitor partnership compliance/governance. This deadline has been agreed to be reset by Corporate Management Team to the 31 March 2025.	31/03/2025

Appendix 2c - High & Medium Priority Outstanding Audit Actions - Development Management

No.	Audit	Officer Responsible	Grade	Original Target Date	Finding Description	Recommendation	Agreed Action	Outstanding at last ASC	Latest update from officers	Updated Target Date
1	Enforcement activity 2023-24	Head of Service Development Management and Director of Planning	Medium	31/10/2023	Planning Enforcement Register	To update the Council's website with the most recent Planning Enforcement Register of Issued Notices.	Agreed. This will be reviewed and updated	Yes	This remains open. The Development Management Service does not have the skills or capacity to complete the task.. The Corporate Application Support Officer has been helping, and advised last month (September 2024) that the work was being scoped.	No date supplied by the service.

Appendix 2d - High & Medium Priority Outstanding Audit Actions - Projects and Programmes

No.	Audit	Officer Responsible	Grade	Original Target Date	Finding Description	Recommendation	Agreed Action	Outstanding since last ASC	Latest update from officers	Updated Target Date
1	Climate Emergency Action Plan 2023-24	Project Development and Programme Mgr and Environment Co-ordinator)	Medium	30/06/2024	Tracking spend / budget	<p>Develop a comprehensive overall budget for the climate emergency action plan, outlining specific allocations for key projects and initiatives.</p> <p>Additionally, ensure that future annual progress reports include detailed information on overall expenditure, providing transparency and accountability regarding the financial aspects of the plan's implementation.</p>	There is no dedicated budget, but as part of the Action Plan refresh for 2024/25 we will collate specific project allocations and any other related expenditure to be able to report on progress.	No	<p>In the 2024/25 budget, an allocation of £400k was set-aside within reserves in respect of Net-Zero 2030.</p> <p>The draft action plan is complete. However, the council is currently reviewing its asset fleet in respect of carbon footprint. Further this council is preparing to bid for a number of government funding programmes to support its transition to net zero. As this review and bid crystallise, they will help to further fine-tune the action plan.</p>	No later than March 2025.

Appendix 2e - High & Medium Priority Outstanding Audit Actions - Environment and Climate Change

No.	Audit	Officer Responsible	Grade	Target Date	Finding Description	Recommendation	Agreed Action	Outstanding at last ASC	Latest update from officers	Updated Target Date
1	Climate Emergency Action Plan 2023-24	Environment Co-ordinator	Medium	30/06/2024	Communications plan	Update the communications plan for the Climate Emergency Action Plan to reflect the goals and priorities for the current year.	The Action Plan is being refreshed for 2024/25 and communications planning will be incorporated in this work.	No	Draft action plan is now completed, but currently being reviewed following consultation with the communications team It is expected to be implemented by the end of November 2024.	30/11/2024

Appendix 2f - High & Medium Priority Outstanding Audit Actions - Democratic Services & Elections

No.	Audit	Officer Responsible	Grade	Original Target Date	Finding Description	Recommendation	Agreed Action	Outstanding at last ASC	Latest update from officers	Updated Target Date
1	Decision making and delegations 2023-24	Head of Democratic and Election Services	Medium	27/09/2024	Review of the Democratic Services Teams job descriptions.	Completion of a light-touch review of the Democratic Services Team job descriptions to ensure there is coverage of the key elements for each role, including their responsibility to keep up to date with changes in legislation.	Agree with the recommendation and this will assist with the Officer's CPD	No	Head of Democratic and Election Services (HoD&ES) started with us on the 9th September and she is currently reviewing both the team structure all of the associated JD's. This will be completed by 31 December 2025.	31/12/2025

Appendix 2g - Low Priority Overdue Audit Actions - Finance

No.	Audit	Officer Responsible	Grade	Original Target Date	Finding Description	Recommendation	Agreed Action	Outstanding at last ASC	Latest Service Update	Updated Target Date
1	H- Financial Systems Key Controls 2021-22	Finance Manager	Low	30/06/2022	User Access	Quarterly user access right reviews to be implemented in order to identify and action individuals that require removal from the financial system.	The Council will have a new finance system which will be implemented by April 2023 and hopefully these control checks can be inbuilt into the new system.	Yes	Quarterly checks to be implemented in Tech 1	31/12/2024
2	H- Financial Systems Key Controls 2021-22	Finance Services Manager	Low	31/03/2023	Validation Checks	Introduction of a sign-off document as evidence of completion of annual parameter update validation checks by both the finance team and NWLDC to monitor accuracy of: <ul style="list-style-type: none"> •increments; •pay awards; and •changes affecting deductions, such as tax, national insurance, and pension rates. 	None	Yes	Agreed, this will need to be implemented before the next tax year when the new rates are agreed.	31/03/2025
3	H- Financial Systems Key Controls 2022-23	Head of Financial Services	Low	30/09/2023	Write offs	Ensure that all sundry debtor balances marked for write-off are actioned as part of the 2022/23 year-end accounts closure process or shortly thereafter.	Noted, will review as part on ongoing review of sundry debts and will aim for completion by end of Qtr. 2.	Yes	As part of continuing work on sundry debts this can be actioned before the end of financial year	31/03/2025

Appendix 2h - Low Priority Overdue Audit Actions - Legal (Information Governance)

No.	Audit	Officer Responsible	Grade	Original Target Date	Finding Description	Recommendation	Agreed Action	Outstanding as at least ASC	Latest Service Update	Updated Target Date
1	H - Information Governance 2022-23	Data Protection Officer	Low	31/12/2022	The development of an Annual Information Governance report to be presented to members via the appropriate Committee. To provide	The development of an Annual Information Governance report to be presented to members via the appropriate Committee. To provide a broad overview in the following areas: <ul style="list-style-type: none"> •Data Breaches and Incidents; •Information Rights requests (including Subject Access Requests); •Data Protection Training; •Transparency Code; •Complaints; and •Freedom of Information & Environmental Information Requests. Advice from the Councils Monitoring Officer should be sort to determine the appropriate Committee information governance matters should be reported to.	None	Yes	The report is programmed in to be considered by the Audit and Standards Committee on 29 January 2025. It will discuss compliance and performance issues in relation to matters of information governance.	31/01/2025

Appendix 2i - Low Priority Overdue Actions - Deputy Chief Executive (& Director of Resources)

No.	Audit	Officer Responsible	Grade	Original Target Date	Finding Description	Recommendation	Agreed Action	Outstanding at last ASC	Latest Service Update	Updated Target Date
1	H- Partnerships and shared services 2022-23	Deputy Chief Executive	Low	31/10/2023	Performance management .	Prepare a combined annual partnership and shared services report for Members setting out the key activities, overall performance outcomes and achievement of objectives for all major partnerships together with details of any new developments or future proposals.	Consideration of this will be given when the Partnership Policy/Register and the Governance review is complete.	Yes	"Up until September 2024 this audit action was assigned to the Director of Resources (& S.151 Officer). From September 2024, following discussion at Corporate Management Team, this action has been reassigned to the Deputy Chief Executive - who will reassign to the newly appointed Head of Democratic Services & Elections, who will monitor partnership compliance/governance. This deadline has been agreed to be reset by Corporate Management Team to the 31 March 2025."	31/03/2025
2	H- Partnerships and shared services 2022-23	Deputy Chief Executive	Low	31/10/2023	Information Sharing Agreements.	Undertake a review of current partnership arrangements to determine on a case-by-case basis whether an information sharing agreement (ISA) would be necessary/desirable and put such agreements in place where appropriate. Update the partnership register to provide an additional column for service managers to record whether an ISA is required and in place.	Review required. Register of ISA agreements that HDC has signed up to.	Yes	"Up until September 2024 this audit action was assigned to the Director of Resources (& S.151 Officer). From September 2024, following discussion at Corporate Management Team, this action has been reassigned to the Deputy Chief Executive - who will reassign to the newly appointed Head of Democratic Services & Elections, who will monitor partnership compliance/governance. This deadline has been agreed to be reset by Corporate Management Team to the 31 March 2025."	31/03/2025

Appendix 2j - Low Priority Overdue Audit Actions - Environment & Climate Change

No.	Audit	Officer Responsible	Grade	Original Target Date	Finding Description	Recommendation	Agreed Action	Outstanding at last ASC	Latest Service Update	Updated Target Date
1	H - Climate Emergency Action Plan 2023-24	Helen Chadwick - Environment Co-ordinator	Low	30/06/2024	Training	Progress plans for wider roll-out of change climate induction sessions and carbon literacy training for officers and Members.	<p>The Action Plan is being refreshed for 2024/25 and training requirements will be incorporated in this work.</p> <p>Rollout of training will be completed as per the refreshed Action Plan</p>	No	The action plan is currently in development and the associated training plan is being developed with human resources. It is expected to be completed by the 31 December 2024.	31/12/2024