

App 2 - EFDC Internal Audit Recommendation Tracker February 2025 (Overdue and High Priority)

Audit Year (Date Report Issued)	Rec Ref	Original Recommendation	Priority	Managers Original Response	Responsible Officer / Service Director	Original Imp Date	Revised Imp Date	Status Update from Management	Status
<p><b>Procurement and Contract</b> Issued January 2022</p>	3	<p>Procurement Rules are revised to clarify that the Procurement team should be notified before officer's sign contracts on behalf of the Council.</p>	Med	<p>Amendments to the Rules can take some time to implement due to the Governance process.</p> <p>Provided access to the appropriate systems is provided, the Team will perform periodic checks (bi-annual or quarterly) to look for anomalies or high value spend, as long as resource is available within the team.</p>	Team Manager – Procurement and Contract Management	31/03/23	<p><del>31/03/24</del> <del>31/12/24</del> 01/04/25</p>	<p><b>Jun 23:</b> This change has not yet been made. The Rules were only changed in January 2022 and therefore more time is needed to formally review and amend Procurement Rules.</p> <p><b>Jan 24/Aug 24:</b> The process of updating Procurement Rules is still to be completed. Some additional amendments are required as part of a larger piece of work to align the Council with other authorities within the Shared Procurement Service which have not yet fully been determined, and these changes will be made at the same time as part of a single Governance process.</p> <p><b>Oct 24/Jan 25:</b> As above, a wider piece of work is in progress around aligning our Rules and Strategy with the Shared Procurement Service. The timeline for this is currently expected to be completed by April 2025, which will include Constitution Working Group, Overview and Scrutiny and Cabinet.</p>	Overdue

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<b>Treasury Management</b> Issued May 2022	1	Treasury Management risks and the associated control framework are detailed within the Finance Risk Register or a separate Treasury Management Risk Register. The risk and mitigating controls be linked to the CIPFA Treasury Management practice notes.  Risks need to include the absence of adequate business continuity planning arrangements.	Med	The absence of a Service Risk Register reflects the Council's current Risk Management Framework and is consistent with other services. The recommendation is supported and, at the time of responding to this report, the Corporate Risk Management Working Group is considering a range of measures designed to strengthen current Risk Management arrangements; especially the management of operational risk and is likely to recommend the widespread introduction of Service Risk Registers.	Chief Financial Officer and Deputy S151 Officer & Principal Accountant.	31/12/22	<del>30/06/23</del> <del>31/03/24</del> <del>31/12/24</del> 31/08/25	<b>Feb/Jun 23:</b> Treasury management risks will be included in the finance risk register.  <b>Nov 23:</b> The service risk register is currently being developed.  <b>Mar/Aug 24:</b> Management Risks and their mitigation are identified as part of the Council's Treasury Management Strategy every year and are monitored through the treasury management report to the Audit and Governance Committee.  <b>Jan 25:</b> The service risk register is still to be completed.	Overdue
<b>Qualis Property Solution- KPIs and Payment Mechanisms</b> Issued June 2023	2	An independent review of Qualis Property Solutions should be commissioned, and the SLA revisited.  The review should include determining the actual proportion of standard to non-	High	The Housemark benchmarking report reviewed these areas, the findings from which require a further deep dive with a view to making amendments to form, function and process. An improvement action plan	Interim Housing & Property Director/ Interim Head of Assets	31/03/24	31/03/25	<b>Nov 23:</b> Progress is being made on reviewing the Housemark report and drawing up an improvement action plan.  <b>Feb/Mar 24:</b> A review of the SLA is currently underway and involves EFDC and QPS colleagues. The price structure for 2024/25 is	Overdue

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		standard charges for 2021/2022 to check whether the basis of the costs in the SLA is fair.		will arise from the Housemark report with items, including this, for action.				<p>already in place. The revised SLA aims to set pricing structure for 2025/26 following collation of Housemark data during 2024.</p> <p><b>Jun/Aug 24:</b> A review of the SLA is in progress. The SLA will be drafted ahead of the budget setting process in the Autumn 2024 and expected to be in place for the 2025/26 financial year.</p> <p><b>Nov 24/Jan 25:</b> Review is being supported by 4i Solutions, an externally procured independent consultancy specialising in Partnering Agreements. The initial stage of pricing and budgets has been completed and presented to Exec. Further work on people and culture continues. The new agreement will be operational April 2025.</p>	
<p><b>Qualis Property Solution- KPIs and Payment Mechanisms</b></p> <p>Issued June 2023</p>	5	To successfully manage such a significant contract, the Council should ensure there is sufficient capacity assigned to the client-side function and that the staff are suitably experienced and/or trained for the	Med	This has already been addressed in part with the involvement of the Procurement and Contracts team with expertise in contract management. However, a longer-term solution that is resourced effectively needs to be found which will come as	Chief Operating Officer/ Interim Housing & Property Director/ Acting Contracts and Procurement Director	31/03/24	31/03/25	<p><b>Jun/Aug 2024</b> – The work associated AMS (Rec 1 above) has a commitment to review the resource/structure required to deliver the AMS. Within this approach, a strengthening of the client function and business analyst activity will be made. This work is being explored</p>	Overdue

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		role, with oversight provided by an officer with the appropriate seniority.		part of a restructure in housing assets.				with a new structure to be in place during 2024/25. <b>Nov 24/Jan 25:</b> New partnering agreement with a new suite of KPI's. This will be complimented with a dedicated Client-side resource to support the management and scrutiny of the partnership/service.	
<b>Qualis Property Solution- KPIs and Payment Mechanisms</b> Issued June 2023	6	To ensure expectations are met, Terms of Reference should be developed for both groups to provide a clear understanding of the roles and responsibilities of both parties.	Med	New SLAs are currently being finalised after which new ToRs can be agreed for the different levels of monitoring groups.	Interim Housing & Property Director/ Acting Contracts and Procurement Director	31/03/24	31/03/25	<b>Jun/Aug 2024</b> – New SLA being developed for Housing/Asset Management. Overarching SLA for EFDC/Qualis in place. (linked to Rec 2 above) <b>Nov 24/Jan 25:</b> New partnering agreement has clarity of roles/responsibilities. A new governance framework is being developed to ensure effective running.	Overdue
<b>Housing H&amp;S Statutory Compliance</b> Issued June 2024	1	The Team Manager Property Operations ensures there is a robust mechanism to (a) capture all water hygiene recommendations centrally, and (b) are prioritised to ensure timely action is taken.	Med	Agreed. The process for water risk assessments and actions will be incorporated in C365	Interim H&S Manager and Interim Head of Asset Strategy	30/09/24	30/04/25	<b>Aug 24:</b> Still to be completed. C365 to incorporate cyclical tasks for water hygiene. App to be provided to contractor to record completions. <b>Sep 24:</b> Appointed two companies for water risk assessments. Expect completion in April 2025. <b>Oct 24/Jan 25:</b> Risk assessment visits have started with first company.	Overdue

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								Awaiting visit programme from the second company. A third company is being procured through a framework agreement to deal with remedial actions and cyclical tasks. C365 are creating the water module to store reports and actions.	
<b>Housing H&amp;S Statutory Compliance</b> Issued June 2024	4	The Team Manager – AS Quality Assurance to engage with Procurement to determine if a formal contract is required regarding asbestos management surveys	Med	Agreed. Asbestos contractor to be formally appointed.	Interim Head of Asset Strategy	30/09/24	01/04/25	<b>Sep 24:</b> Forecast cost to be confirmed. Will follow procurement rules as appropriate. <b>Oct 24/Jan 25:</b> Asbestos surveyor currently appointed under a waiver of procurement rules. We will carry out a competitive procurement exercise that will be completed before the commencement of the Asbestos Management Re-inspection programme 2025-26.	Overdue
<b>Homelessness 2023-24</b> Issued September 2024	1	Expenditure over £25k for temporary accommodation providers used regularly by the Council should be discussed with Procurement to ensure appropriate contracts are in place and value for money	Med	Training to be arranged with Procurement for both Rehousing Team Manager and Homelessness Team Manager. Moving forward, we will ensure a more collaborative approach with Procurement Team for the provision of any	Service Manager – Housing Needs and Management	31/12/24	31/03/25	No dates have been agreed due to change in Team Manager in Homelessness. Will reach out to Procurement to discuss dates moving forward.	Overdue

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		<p>is obtained for the Council.</p> <p>Training should be provided by Procurement to ensure temporary housing officers are aware of the correct procedures for managing expenditure over £25k.</p>		temporary accommodation.					