

## **Appendix 2 – Summary of high priority recommendations**

### **Internal Audit 2022-23 Annual Report**

**Audit and Corporate Governance Committee 15 June 2023**

#### **Introduction**

This appendix summarises high priority recommendations from audit reviews that were finalised since the last update to the Audit and Corporate Governance Committee meeting in November 2022. It gives Members a view of areas where control weaknesses have been identified that have constituted higher risk to specific service objectives.

Satisfactory management responses to audit recommendations have been obtained. Follow up audits will be conducted to assess the level of implementation of recommendations.

#### **1. CS22-4 Mosaic Financial Process – Children’s Safeguarding and Social Work (CSSW)**

Nine high priority recommendations were made in the following areas:

- A full-service review of payment related processes;
- CSSW scheme of delegation;
- Guidance to support the payment of supplier invoices;
- Administration of supplier invoices and VAT;
- Budget monitoring;
- Due diligence checks in relation to spot purchasing;
- Data protection;
- Disaster recovering planning;
- IR35 guidance.

#### **2. SC21-1 Housing Voids – Repairs and Governance**

Four high priority recommendations were made in the following areas:

- Setting and reporting of targets for void turnaround times;
- Review of common causes of delays in turnaround times;
- Setting and reporting of targets for the cost of voids repairs;
- Procedure notes, roles and responsibilities.

#### **3. SP21-3 Mental Health and Learning Disabilities**

One high priority recommendation was made in relation to:

- Key governance documentation.

#### **4. SC22-1 Medical Assessments (Housing)**

Four high priority recommendations were made in relation to:

- Internal procedures and guidance notes for applicants;
- Triage of applications to identify medical needs;
- Declarations of damp, unsafe conditions, welfare or safeguarding issues;
- Assignment and tracking of verification and reviews.

**APPENDIX ENDS**