

**PRIORITY 1 AND 2 ACTIONS WITH IMPLEMENTATION DATES REVISED BY MORE THAN SIX MONTHS**

Audit	Priority	Original Date	Revised Date	Finding / Action	Reason for Delay
Car Parking 2015-16	2	July 2017	July 2018	<p>Cash received for parking permits or Penalty Charge Notices (PCNs) are not reconciled between the council's financial management system and the parking system.</p> <p>The Finance team agreed to investigate reconciling the two systems and establishing the level of variance that would then need to be investigated.</p>	<p>The process has been mapped and it was determined that it is not possible to get the total number of PCNs and parking permits or reference numbers from FMS. It is only possible to get the date of payment and total amount paid. Other options are now being discussed; the 17/18 audit of Car Parking is currently ongoing.</p>
Concessionary Bus Passes 2016-17	2	June 2017	April 2018	<p>Significant variations were noted in the data received from NYCC for trips made on two</p>	<p>The discrepancy has been resolved and a document outlining reasonableness checks has been provided.</p>

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				<p>particular routes in May 2016. The variations were due to be queried with NYCC and payment will not be made until officers are confident that the May 2016 figures are accurate.</p> <p>Reasonableness checks will be conducted in future on returns from NYCC.</p>	<p>A clause regarding data is included in the agreement with NYCC. However, the agreement has not yet been finalised.</p>
Asset Disposals 2016-17	2	September 2017	July 2018	<p>The effectiveness of asset disposal procedures will be reviewed, with emphasis on assessing compliance with the policy and the recording of all asset disposals and sales.</p>	<p>A review of income transactions on the council's financial management system was carried out to compare these to records on the asset register. However, this was inconclusive and a further review is planned for June 2018.</p>
Right to Buy 2016-17	2	March	May 2018	Key documents were	Follow up of this action

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		2017		not always present when Right To Buy (RTB) files were reviewed as part of the audit. Staff will scan and store the relevant documents electronically to ensure none are missing. A sample of 10 properties will be reviewed each quarter in order to ensure that all RTB documents are present as expected.	has been delayed due to changes in staff and long term absences in the service area.
Fleet Management 2016-17	2	October 2017	October 2018	Four different tracking devices were in use at the time of the audit. It was agreed that the service would review and rationalise the existing arrangements.	Since the audit, a waiver from Financial Regulations was obtained and existing contracts extended until a full procurement exercise could be completed. A new contract is expected to be in place by October 2018.

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Waste Disposal Contract (Allerton Park) 2016-17	2	September 2017	May 2018	Cost, payment and usage arrangements between CYC and NYCC reflect the commissioning phase rather than the operational phase. These will need to be updated.	Commissioning principles have been agreed and agreement reached with Yorwaste, but there are issues reconciling what Yorwaste states has been delivered and what Allerton Park states has been received. Further work is required to ensure these figures are accurate.
Waste Disposal Contract (Allerton Park) 2016-17	2	December 2017	May 2018	The partnership agreement between CYC and NYCC requires review and updating to ensure it remains relevant when the site becomes operational.	A review of the agreement is underway and is expected to be completed by April 2018.