Ref	Review	Date Performed	Issue Noted	Risk Rating	Recommendation Made	Management Response	Responsible Manager	Agreed Implementation Date	JAN	MAR
IA1	Anti Fraud & Corruption	01/09/2009	The Authority has not updated their central fraud and corruption policy for a number of years. It should be noted that all policies were under the process of review during the audit period and it is hoped that the conclusions from this report will inform the process.	Med	All policies and procedures should be reviewed and updated on an annual basis to take into account factors such as changing legislation and working practises	The Anti Fraud & Corruption Policy was under review at the time of the audit and has now been updated and is to be reported to the Nov 09 meeting of the Audit & Governance Committee. The employee Code of Conduct was approved by Council on 2nd November 2009. We will ensure that it is reviewed on an annual basis in future	Carol Quainton	24th Nov 2009	Policy approved at A&G in November. Rolled out to all in Management Matters Issue 17, 27/11/09. New Policy is on both the Intranet, see http://occweb/intranet/EmpPolicies.cfm and the Internet, see http://www.oxford.gov.uk/Direct/AvoidingFraudandCorruptionPolicyOctober09.pdf	Seminar on Avoiding Fraud and Corruption Policy delivered to Management Practice Group on 10/02/10. Other Services where training has been requested/delivered are; Transformation, Post Room, Procurement and Environmental Development. COMPLETE
IA2	Anti Fraud & Corruption	01/09/2009	Although full and part time staff are given fraud and corruption training as part of their induction process, this is not provided to short term agency staff.	Med	Fraud and corruption training should be provided to all temporary staff. To enable efficiencies this may be in the form of a briefing paper provided to short term and temporary workers upon commencement of their contract.	Investigations will be held to establish the feasibility of delivering briefings to temporary staff either through a paper or electronically	Melanie Magee	31st December 2009	To confirm, temp agencies provide the new Council procedure to all temps prior to them joining us for assignments. Temps are required to sign to confirm they will comply and electronic copies are available via the agency. COMPLETE	
IA3	Anti Fraud & Corruption	01/09/2009	At present the only publicity campaigns undertaken by the Council are in relation to benefit fraud. The fraud investigation service plan includes a key objective around publicity of cases and naming and shaming.	Low	The Council should consider further publicity campaigns to highlight successful fraud cases and deter future instances.	The Council has in the past publicised cases of fraud/ theft where the offender has been investigated by a Police Authority and prosecuted by CPS, and will continue with this practice	Carol Quainton	WIE	ongoing, Business as Usual	
IA4	Anti Fraud & Corruption	01/09/2009	The Authority's Code of Conduct for members does not include reference to anti fraud and corruption policies.	Low	The member's Code of Conduct should be updated to take into account the Authority's new anti fraud and corruption policy. Training should be provided to those members who are unaware of the policies and procedures in place		Carol Quainton	24th Nov 2009	Awaiting confirmation from Head of Legal in regard to the updte of the code of conduct and training requirements	The Code of Conduct is prescribed by statutory instrument and it would not be appropriate to amend it to incorporate reference to the revised Avoiding Fraud and Corruption Policy. Training is to be incorporated into Members Induction. COMPLETE
IA5	Anti Fraud & Corruption	01/09/2009	The Council's anti fraud and corruption policy was reviewed during the audit. Although additional policies are in place for whistle blowing and money laundering, these are not referenced within the document. In addition, the draft policy does not cover processes for recovering losses caused by fraud (e.g. the recovery of cash, assets and investigation costs.)	Low	Reference should be made to the money laundering and whistle blowing procedures within the finalised fraud policy. Details should also be given of how fraud losses will be recovered.	The updated Policy covers these points.	Carol Quainton	24th Nov 2009	complete	
IA6	Anti Fraud & Corruption	01/09/2009	The anti fraud and corruption policy does not clearly define the roles and responsibilities of key officers.	Low	The anti-fraud and corruption policy should be updated to clearly define the responsibilities of all officers and members and their roles in preventing and detecting fraud and corruption. Efforts should be made to emphasise the responsibility that all individuals have in the anti fraud and corruption process	The updated Policy covers these points.	Carol Quainton	24th Nov 2009	complete	

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IA7	Anti Fraud & Corruption	01/09/2009	The role of internal audit within the fraud process is not clearly defined within policies and procedures.	Low	The role of internal audit within the fraud process should be discussed and agreed upon. Internal audit should act as a key stakeholder in the implementation of an effective control environment and fraud investigations and should be informed of all instances of fraud unless there is a suspicion that members of internal audit are involved in that fraud. This role should be clearly defined within the anti fraud and corruption policies and communicated as part of training materials.	The updated Policy covers these points.	Carol Quainton	24th Nov 2009	complete	
IA8	GL	01/10/2009	There is no timetable in place to outline the deadline for closing down the general ledger at month end. Best practice would indicate that this should be performed no later then 7 days following the month end. In 3/3 months tested, the ledger was closed after this 7 day period. In 1 case (July 09) the period was reopened over a month after closedown.	Med	A timetable should be put in place to outline key dates for the close down of period ends. The ledger should be closed down in line with this timetable and should only be reopened in exceptional circumstances and to ensure accuracy of management reporting.	A timetable will be put in place to indicate cut off dates for close down. The month will only be reopened for significant journals (e.g. VAT return) and will be performed by System Administrators only.	Anna Winship and Dave Swan	WIE	The period is password protected on 7th of each month. COMPLETE	
IA9	GL	01/10/2009	The Council does not undergo a regular review of cost centres and account codes to ensure they remain valid and in use. It was noted through review of the ledger that 21 account codes have been set up outside of the normal coding structure. In addition it appears that a number of codes have duplicate names and descriptions (e.g. creditors, windows, unidentified corporate savings)	Med	The Authority should seek to review their chart of accounts on an annual basis. All dormant and duplicate codes should be removed.	This process was performed a number of years ago but will be introduced on an annual basis going forward.	Anna Winship and Dave Swan	31st March 2010	Piecemeal implementation ongoing. Full review either March 2010 or May 2010.	Update to May 2010 as part of Closedown timetable. This is to ensure that we don't remove codes we need for closedown.
IA10	GL	01/10/2009	Whilst the Authority produces detailed Management Accounts on a monthly basis, other key management reports are not produced.	Med	The Authority should consider distributing a management information 'pack' on a monthly basis. This could include reports showing: • Significant balances on suspense accounts; • Individually significant journal transactions	The production of reports indicating significant journals and suspense accounts will help to mitigate against a number of risks identified during the General Ledger review. These will be passed to Heads of Finance for review	Anna Winship and Dave Swan	1st December 2009	Large journals and suspense account balances reviewed as part of end of November trial closure	Expand reconciliation summary to include balances (to Accounts Project Board) March 2010
IA11	GL	01/10/2009	There is no process in place for authorising journals. The Council has introduced a method of 'parking' larger journals before they are processed but it is not possible to evidence this on Agresso.	High	Best practice would indicate that all journals should be authorised before being processed on Agresso. The Council should investigate the functionality of Agresso to include an automated workflow for journal transactions.	It is not deemed efficient to authorise all journals where a large majority of transactions are reversed out after period end. That said, the implementation of a review of all significant journals (see issue '#3) will mitigate against the risk of material misstatement due to journal calculations. Further consideration will be given to the journal workflow within Agresso.	Anna Winship and Dave Swan	1st December 2009	Journal procedure note drafted for approval at Finance management meeting Jan 20th	New journal procedure now in place - all journals approved prior to input and then spot checks made at the end of each month. All journals over £100k to be reviewed by Head of Finance.
IA12	GL	01/10/2009	Reconciliations between the General Ledger and the Fixed Asset Register are only performed at year end. The Council has encountered significant issues with the completeness of Fixed Asset data in the closedown of prior year accounts.	High	Periodic reconciliations should be performed between the Fixed Asset Register and General Ledger. All reconciling items should be cleared on a timely basis	A fundamental review of Fixed Assets is underway. Going forwards the Fixed Asset Register will be reconciled to the General Ledger on a quarterly basis	Anna Winship	31st December 2009	included in trial closure. Issues with Logotech mean that this is not complete	As part of trial closedown Logotech and GL were reconciled, the next reconciliation will be as at 31st March 2010.

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IA13	GL	01/10/2009	The Council does not currently perform a trial close down before year end.	High	A trial close down should be performed ahead of the new calendar year. This should involve reconciliation of balance sheet codes to ensure completeness of information and target testing of transactions to supporting documentation. Review of information for inclusion in the financial accounts should be considered.	A trial close down is being planned for December 2009	Anna Winship	31st December 2009	Trial closure in hand	Inhand and in annual workplan. Business As Usual
IA14	GL	01/10/2009	Monthly leavers reports are sent from payroll to Agresso administrators. This ensures that all leavers are removed from the system. There is no process in place for removing temporary agency staff	Med	A process should be put in place to ensure that system administrators are able to remove temporary agency staff access rights when they have left This may involve a regular listing being sent from the agency contract manager or a periodic review of all users.	A regular report will be requested from Sue Green to detail all temporary agency staff who have left the Authority.	Dave Swann	31st December 2009	A request has been passed by Sue Green to Champion for a report.	A request has been passed by Sue Green to Champion for a report.
IA15	GL	01/10/2009	Officers are able to set up subscriptions on Agresso to allow ongoing periodic payments to be made throughout the year. It was brought to audits attention that if an officer subsequently leaves the Authority and their username is parked, the subscription payments are cancelled. These users are therefore kept live on Agresso	Low	A listing of all users who have set up subscriptions should be generated and compared to leavers lists provided from payroll. Line managers of leavers with this access should be contacted and a new responsible officer identified. Subscriptions should be moved to the new individual and the leaver parked on Agresso.	Mitigating controls are in place to ensure that leavers who have subscription responsibilities cannot have access to Agresso functionalities. A call will be logged with Agresso to establish whether a solution can be put in place.	Dave Swann	31st December 2009	The reasons for this were explained to the auditor. It was demonstrated that the one role that the user retained to enable subscriptions to be processed did not give them access to Agresso (the account password is overwritten so they do not have access to Agresso anyway).	Complete
IA16	GL	01/10/2009	The Council outsourced their IT functions in 2009/10 and consequently all responsibilities for back ups of the ledger have been passed to the County Council. No notification is sent to the Agresso system administrator to confirm that backups have occurred or more importantly when errors have arisen. It was commented that an issue with backup of the ledger occurred in December 2008. The system administrator was not made aware of this instance until errors were noted by end users.	Med	Notification should be requested from the County Council to ensure that backups have been performed correctly. All failures should be notified to the system administrator as a matter or urgency.	Exception reports will be provided to the system administrators should a back up fail. Reporting by exception is deemed sufficient.	Dave Swann	31st October 2009	A report is now sent by ICT daily. COMPLETE	
IA17	GL	01/10/2009	The Council upgraded their version of Agresso to v5.5 in March 2009. Although key procedure notes have been amended to reflect the new system, this has not been performed for all procedures notes in place	Med	All procedure notes should be reviewed to ensure they reflect Agresso v5.5. Going forward, procedure notes should be reviewed on an annual basis to reflect changes in working practices.	All procedure notes will be reviewed to ensure that they are in line with the current version of Agresso. This will be performed in the order of risk and importance. A review date will be detailed on all documents.	Dave Swann	31st March 2010	DS has updated some procedure notes.	Majority update, few outstanding
IA18	GL	01/10/2009	All new codes and cost centres are accompanied by a set up form. In 6/25 new entries tested, forms had not been signed by the responsible officers. These were all in relation to capital cost centres. An additional 3 forms had not been signed by financial management to indicate that the code had been set up in Agresso	Med	All new codes and cost centre forms should be signed by responsible officers before set up on Agresso.	Checks will be performed to ensure that appropriate authorisation has been obtained.	Dave Swann	WIE	implemented and other controls like checks for RO and RA references also included. COMPLETE	
IA19	GL	01/10/2009	At the time of audit (October 2009), the Performance Matters information had not been produced for August 2009:	Low	Performance statistics should be published in line with the set timetable	Performance Board was scheduled later in the month and therefore reports were delayed. Timetables should be updated to reflect any rearrangements.	Penny Gardner & Sarah Fogden	WIE	internal finance monitoring timetable re-issued. Key reporting dates not clear due to change in Boards	Need to embed new Board processes into timetable for 2010/11.

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IA20	GL	01/10/2009	At the time of audit, the opening balances for 2009/10 had not been rolled forward.	Med	Opening balances should be rolled forward as a matter or urgency. This process should be formally reviewed and documentation retained to evidence the process. The Authority should investigate the possibility of using a 'trigger' system which will automatically roll forward Opening Balances.	Opening balances were delayed due to the preparation of the final accounts. This will be performed as a matter of urgency.	Anna Winship	31st October 2009	complete	
IA21	GL	01/10/2009	All journals should be accompanied by an input form, supporting documentation and a ledger print to evidence the input. The following issues were noted during testing of 25 journal transactions: • 5/25 journals could not be provided for audit; • Of the 20 journals available for testing, 9 were not accompanied by a journal form • 7/20 journals did not contain both supporting documentation and a ledger print as stipulated by procedures	High	The Authority should ensure that journals are only made upon receipt of appropriate supporting documentation as stipulated by guidance.	Supporting documentation is still being reviewed for this issue which is agreed in principle. Some of the transactions selected for testing were 're-postings' processed to move transactions between codes. Going forward the budget holder will provide authorisation of these movements.	Anna Winship	WIE	Journal procedure note drafted for approval at Finance management meeting Jan 20th	Journal procedure now in place (See IA11 above). Complete
IA22	GL	01/10/2009	The Councils suspense accounts have not been cleared during 2009/10. At the time of audit, the balances on the suspense accounts were as follows:• Agresso suspense account: £600k and • Cash suspense account £100k	High	Suspense accounts should be reviewed on a periodic basis. All items should be cleared where possible or written off if a correction cannot be established.	The main Agresso suspense account has since been cleared and will be reviewed on a periodic basis. Officers were aware of one large item that was held on suspense. This had been identified but clearing the account was not prioritised. Efforts will be made to clear the cash suspense account before the implementation of the Councils new cash system. We do not believe that this a high risk issue.	Anna Winship	30th November 2009	Suspense and holding accounts have been prioritised as part of trial closedown	Reconciliations are still a little behind, but a lot of progress has been made and many are upto date. Reported every 3 weeks to Accounts Project Board
IA23	Treasury Management	01/10/2009	The Council prepares a rolling cash flow forecast which is updated on a daily basis. Whilst this is operating effectively, there is no comparison made against initial budgets.	Med	Actual cash flows should be compared to original budgets on a periodic basis. All variances should be investigated and revised assumptions used for future cash flow setting.	A monthly comparison of budgeted cashflows to actual will be performed and reviewed. This will allow analysis of assumptions for cashflows used in subsequent years.	Anna Winship	31st December 2009	Long term sickness in post. Additional resource started 08.02.10	Not yet carried out, as the additional resource has been catching up with some of the backlog, and year end preparation.
IA24	Treasury Management	01/10/2009	The Council does not perform regular monitoring of overdrafts and limits. At the time of audit, 2 of the Council's bank accounts were overdrawn.	Med	Investigations should be undertaken in order to identify in what instances overdrafts are used. Action points should be put in place to avoid unnecessary use of the facility. Overdraft limits should be reviewed on a six monthly basis to ensure that they are reasonable and sufficient.	The cashflow forecast is produced on a net basis and therefore individual overdrafts are not reviewed. Bank balances will be reviewed on a daily basis to ensure that the use of overdrafts is minimised.	Anna Winship	31st December 2009	Long term sickness in post. Additional resource started 08.02.10	Not yet carried out, as the additional resource has been catching up with some of the backlog, and year end preparation.
IA25	Treasury Management	01/10/2009	The Council does not perform monthly bank reconciliations for their 'Instant Access' account. It was noted, however, that this account is no longer in use.	Med	The Instant Access account should be closed.	The Instant Access account is not reconciled because it has not been used for a number of years. Agreed that this will be closed.	Anna Winship	31st December 2009	account closed	
IA26	Treasury Management	01/10/2009	Financial Director (the Councils online banking facility) and Treasury Management procedure notes have not been updated since September 2007. The Council does not possess a Financial Director manual explaining how to use the system.	Low	Procedure notes should be reviewed and updated to reflect any changes in working practices.	A Manual will be requested from the Co-op and used to review procedure notes for Financial Director and Treasury Management processes.	Anna Winship	31st December 2009	Long term sickness in post. Additional resource started 08.02.10	Not yet carried out, as the additional resource has been catching up with some of the backlog, and year end preparation.

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IA27	Treasury Management	01/10/2009	The Council's procedure notes stipulate that all investments should be authorised by 2 individuals. All supporting documentation should be retained on file and CHAPS forms signed before payment. During the testing of 20 investments, the following exceptions were noted: - In 3/20 cases, third party documentation was not retained to validate investments - 1/20 CHAPS forms had not been authorised - 3/20 investments had not been authorised by 2 officers	Med	The Council should ensure that third party documentation confirming investments is retained on file. All investments and accompanying CHAPS forms should be signed by an authorised officer	It is acknowledged that in the cases noted the controls did not operate effectively. In the future the stated controls will be applied.	Anna Winship	WIE		This is now carried out on a daily basis with checks carried out to ensure completeness. Complete
IA28	Treasury Management	01/10/2009	There are currently a number of users who have access to the Financial Director (FD) system who no longer work at the Council. In addition, the Council does not maintain a user access list stipulating user's FD permissions.	Med	The Council should enquire with Financial Director to ascertain whether the functionality of the system would be affected if old users were removed. Former employees should be removed as a matter or urgency. A formal user list should be created, detailing the access rights for each user. This should be reviewed on an annual basis.	Access lists will be updated with permissions.	Dave Swann	31st December 2009	3 users who have left have had their access removed by Financial Director. Business as Usual	
IA29	Procurement	01/11/2009	The Council is required to restate their 2008/09 opening balance sheet by 31st December 09. New standards will require the Council to assess all leases and contracts to check whether they should be on the balance sheet. Procurement is a key stakeholder in the IFRS conversion process.	Med	Finance should liaise with Procurement to ensure that they obtain relevant training in accounting for leases and contracts.	All larger leases and contracts are subject to CEB approval and the need for specific accounting treatment will be icked up as part of the report approval process.	Kelly Whitehead	31st Jan 2010		Finance have trained Procurement staff on this issue. Also will be included in the procurement training planned for all affected staff. Restated balance sheet to be audited Oct 2010.
IA30	Procurement	01/11/2009	Since 2007/08 the Council has accounted for those contracts linked to an external source (eg RPI) as embedded derivatives. A number of such contracts have been identified. Procurement need training in this area.	Med	Finance should liaise with Procurement to ensure that they obtain relevant training in accounting for leases and contracts. Procurement should devise procedures to ensure leases and contracts are assessed against relevant criteria - Inform Finance if advice required.	Contracts will be reviewed by Finance to establish the correct accounting treatment.	Kelly Whitehead	31st Jan 2010		See reply above. Review of contracts ongoing.
IA31	Procurement	01/11/2009	The Council's current procurement strategy is dated 2004-07. New strategy being drawn up and is being reviewed in draft by IA and EA. Council leads Procurement hub.	Low	The Council is drawing up a new strategy. This should be finalised and approved by members before being circulated to managers and put on intranet.	IA and EA have the main headings of the strategy. The strategy will be finalised in the coming months and approved before circulation.	Jane Lubbock	28th Feb 2010		Approved by CEB 15th Feb 2010.
IA32	Procurement	01/11/2009	The procurement strategy contains information on PI's that they no longer monitor. No programme of PI's for the department.	Low	Procurement strategy should reflect current monitoring arrangements. PI's to be amended. Should consider using a 'Balanced Scorecard' to monitor PI performace on Customer, Financial, Internal Business Process and Learning and Growth.	A balanced scorecard will be produced acknowledging targets in all areas. Scorecard to be weighted towards financial indicators as per departmental objectives.	Jane Lubbock	31st December 2009		Balanced scorecard draft will be prepared by the end of April and will take into account work priorities for 2010/11.
IA33	Procurement	01/11/2009	Detailed testing on 25 purchases and tenders to ensure guidelines are being follwed. Exceptions - 2/25 purchases had no supporting documentation to demonstrate procedures were followed.	Med	Offices to be reminded to retain documentation for audit purposes. Officers to explain why procedures not followed.	One incident of information being lost in office move. Other documentaton destroyed under Constitution guidelines.	Jane Lubbock	With Immediate Effect		Ongoing and through procurement training.

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IA34	Council Tax	01/10/2009	Council not undertaken review of all single person discount accounts.	Med	Review to be done. All individuals to confirm entitlement to discount. When conformation not provided, relief should be suspended.	Data matching exercise with NFI records has highlighted accounts where discount may no longer be applicable. Ongoing review scheduled for next financial year.	Anne Harvey-Lynch	31st March 2011		
IA35	Council Tax	01/10/2009	The Council does not review credit balances of Council Tax accounts.	Med	Efforts made to investigate all accounts in credit - issue refunds/overpayments if necessary. Reports to be run periodically to indentify credit balances.	Process to ensure accounts in credit are followed up on a timely basis. Active communication with account holders.	Anne Harvey-Lynch	31st March 2011		
IA36	Council Tax	01/10/2009	Procedures missing from shared drive.	Med	Procedure notes needed for whole Council Tax process. All documents to be held on shared drive.	Responsible officer will be charged with reviewing procedure notes to ensure they are up-to-date.	Anne Harvey-Lynch	31st March 2011		
IA37	Council Tax	01/10/2009	Students entitled to Council Tax upon submission of proof of study.	Med	Student relief should not be awarded without evidence in the form of a declaration from their university/college.	Often inconsistencies in approval of student relief. In future data from large universities to be collated and cross-checked. Students at other institutions to provide 3rd party evidence.	Anne Harvey-Lynch	31st March 2011		
IA38	Council Tax	01/10/2009	Weekly reconciliations from Academy and the Valuation Office. Total not reconciled by 1 property throughout the year. Reconciliations not reviewed.	Med	Investigations should be undertaken to establish the reason for this reconciling item. Rectify differences and bill any income lost. Reconciliations to be reviewed by management to ensure errors are rectified.	Valuation Office reports this reconciling item as flats. Council hold this as single property.	Jacky Brown	30th November 2009		Reconciliation between VO and OCC to be undertaken when full list received from VO following annual billing. A request has been made to ICT to run reconciliation reports.
IA39	Council Tax	01/10/2009	No bad debt in relation to Council Tax written off this year. At time of audit, 65% was over 1 year old (£3.6m.). £707k over 5 years old.	High	Review all aged debt for write-off. Recoverable debt with payment plans to be highlighted on Academy. Aged debts to be reviewed periodically.	Council reviewing accounts marked for write-off. Periodic reviews will happen.	Anne Harvey-Lynch Adrian Wood	30th November 2009, 31st March 2011		By the end of February, write-offs totalling £228k had been processed on the C Tax system. Arrears (debit balances for periods up to 31/03/09) totalled £4,063k at that date. Of that figure £3,046k (75%) was over one year old.
IA40	Council Tax	01/10/2009	No bad debt in relation to Business Rates written off this year. At time of audit, 45% was over 1 year old (£907k). £205k over 5 years old.	High	Review all aged debt for write-off. Recoverable debt with payment plans to be highlighted on Academy. Aged debts to be reviewed periodically.	Council reviewing accounts marked for write-off. Periodic reviews will happen.	Anne Harvey-Lynch Adrian Wood	30th November 2009, 31st March 2011		By the end of February, write-offs totalling £164k had been processed on the Non Domestic Rates system. Arrears (debit balances for periods up to 31/03/09) totalled £1,708k at that date. Of that figure £809k (47%) was over one year old.
IA41	Council Tax	01/10/2009	Council has BVPI to ensure 99.2% of Business Rates collected on a timely basis. At time of audit, only 98.56% being achieved.	Med	Action plan needed to ensure year end collection target is met. Regular reports to Performance Board.	Collection Fund team has insufficient resources to maintain active recovery of debts. CRM and reorganisation of department to rectify.	Anne Harvey-Lynch	31st March 2010		
IA42	Council Tax	01/10/2009	IT reports must now be requested from County Council. Lead time for these reports often up to a week. Regular reports not sent to department.	Med	Timetable indicating all reports required should be drawn up and given to IT.	Timetable will be put in place.	Anne Harvey-Lynch	31st March 2010		
IA43	Council Tax	01/10/2009	All cash received and not identified sent to Collection Fund suspense account. This account not reviewed or cleared in August or September 2009. Procedures not up-to-date.	Med	Suspense accounts should be reviewed on a periodic basis. Up-to-date procedure notes to be drawn up.	All items to be cleared going forward.	Anna Winship	30th November 2009		
IA44	Council Tax	01/10/2009	All Academy users have access to suppress accounts.	Med	User access should be restricted to essential users.	Regular reports will be run from ICT displaying all suppressed accounts.	Anne Harvey-Lynch	31st March 2011		
IA45	Housing Benefit	01/11/2009	Council performs a monthly reconciliation of overpayments debtor balances on Academy to the balance ledger held on General Ledger. Reconciliation for July 09 performed in October 09.	Low	Contingencies should be put in place to ensure key control account reconciliations to can be performed each month.	Delay was due to change in responsible officer and the handover process.	Anna Winship	With Immediate Effect		Outstanding from October-action plan in place to bring up-to-date.

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IA46	Housing Benefit	01/11/2009	18 day target for processing Changes of Circumstances. All new claims should be date stamped upon receipt.	Low	Ensure claims are processed in line with target. Date stamps support the calculation of processing days.	All errors have been checked and agreed. Older claims are monitored and validation checks on a sample of applications.	Paul Wilding	With Immediate Effect		This is in effect.
IA47	Housing Benefit	01/11/2009	New claims should be supported by up-to-date information supporting the claimant's position.	Low	Ensure claims are processed in line with target. Ensure that supporting documentation is up-to-date.	All errors have been checked and agreed. Older claims are monitored and validation checks on a sample of applications.	Paul Wilding	With Immediate Effect		Target processing times are currently under 13 days, against a target of 17 days.