

Audit Tracker

Ref	Review	Review Date	Issue Noted	Risk Rating	Recommendation	Updater	Owner	Due Date	Forecast Completion Date	% Complete	Comments
EA050	Certification of Claims and Returns	Nov 2013	Ensure sufficient staff are available to complete Housing Benefit workbooks and respond to audit queries	High	Agreed - Additional team member in place and for 2013/14 there will be on less workbook as CT Benefit will no longer be part of the claim	Pauline Hull	Helen Bishop	31/3/14		100	Actions agreed and completed
EA052	Certification of Claims and Returns	Nov 2013	Review housing benefit assessments completed in 2013/14 to identify impact of errors identified in 2012/13. If necessary take action to reduce the impact	High	as 100% check of student income claims, more testing has taken place across the range of claims	Pauline Hull	Helen Bishop	31/3/14		100	Actions agreed and completed
EA053	Certification of Claims and Returns	Nov 2013	Improve training for all temporary staff employed by the Council assessing Housing Benefit Claims	High	The use of temporary staff has been reduced. The only temporary staff used are those who have been used before and produce good work. They are only used when there is a specific need	Sharon Warner	Helen Bishop	31/3/14		100	Actions agreed and completed
EA054	Certification of Claims and Returns	Nov 2013	Review work of temporary assessors as soon as possible to ensure that they are making accurate assessments	High	this is less likely to be an issue as fewer temporary staff are being used.	Sharon Warner	Helen Bishop	31/3/14		100	Actions agreed and completed
EA002	Certification of Claims and Returns	23-Mar-2010	All PC and Laptop Assets recorded with user and location details. All infrastructure Assets to be documented (with photographic evidence where possible) with location details	Medium	The Council should obtain a record of the laptop allocations and confirm their location	Fiona Colcutt	Jane Lubbock	31-Jan-2011		100	#####
EA051	Certification of Claims and Returns	Nov 2013	Student Income: provide training on the correct treatment of student grant and loan income	Medium	100% check undertaken to identify any errors and inform training programme. Training delivered	Pauline Hull		31/3/14		100	Actions agreed and completed
EA055	Certification of Claims and Returns	Nov 2013	Child Care Disregard: provide training to standardise the approach and how to record the calculation	Medium	These claims will be subject to a 100% check. Doing this will help us develop a consistent approach to these claims	Pauline Hull		30/5/14		50	Agreed and in progress
EA056	Certification of Claims and Returns	Nov 2013	Complete reconciliation of subsidy to software balancing report to resolve differences between the two	Medium	The aim is to balance direct payments claims earlier to identify potential problems	Pauline Hull		30/5/14		50	Agreed and in progress
EA057	Certification of Claims and Returns	Nov 2013	For the three cases where the Council was unable to recalculate the amount of subsidy, complete additional work to complete the recalculation so that the Council understands how the benefit paid was calculated	Medium	recalculate to understand how the benefit paid was calculated	Pauline Hull		30/5/14		50	Agreed and in progress
IA506	BCP	1-Aug-2013	Unless the information in BCPs is reviewed and kept up-to-date, the risk is that the plans will be ineffective during a disruption, leading to inability to deliver critical business services.	High	#####	LDS Support	Jeremy Thomas	30-Nov-2013	30/5/14	50	Service heads asked to update plans November 2013 taking account of audit findings and recommendations , some revised versions now received. A reminder has been send out in April with a revised deadline of completion of end of May
IA507	BCP	1-Aug-2013	Failure to identify all dependencies of Service Area critical activities could result in unforeseen	High	#####	LDS Support	Jeremy Thomas	31-Dec-2013	30/5/14	50	Service heads asked to update plans November 2013 taking account of audit findings and recommendations , some revised versions now received. A reminder has been send out in April with a revised deadline of completion of end of May
IA521	Cash and Card Receipts Review	7-Feb-2014	#####	Medium	Items are not cleared on a timely basis, and failure to allocate payments to an account can lead to errors in customer accounts.	Pete Johnson	Pete Johnson			100	All balances over 6 months old have been cleared to a cash reserve. Daily reconciliation and review is done on this account and any balances over 6 months old will be cleared out on a monthly basis
IA172	ICT	27-Apr-2010	#####	Medium	#####	Fiona Colcutt	Jane Lubbock	30-Apr-2010		100	All admin rights have been removed for Windows 7 users. Approximately 3 staff left to upgrade. Members have been upgraded. Staff are no longer able to download any software onto their laptops, giving the Council control of the applications used.
	Town Hall Income Review	March 2014	Cash received at the Town Hall is physically taken to the Finance team, there is no record or signature retained to confirm that the cash has been passed onto Finance	Medium	A process should be put in place to ensure that each time cash is taken to finance documentation is retained showing the amount and what it relates to, this will also be signed by the recipient of the cash to confirm they have accepted it	Richard Clements	Simon Howick	immediately		100	Process now in place that all cash taken to finance is signed for and the documentation for this is retained
IA396	HR Policy Review	1-Mar-2013	Performance Improvement Policy- The staff expectations section within the policy is limited and there is little information on how staff can maintain or improve performance.	Medium	A section is added in the policy for staff on how they can maintain or improve their own performance	Simon Howick	Simon Howick	1-Apr-2013		100	policy now updated and awaiting Council approval

IA510	Asset Management	1-Dec-2013	Some areas were unclear with regard to the linkage between actions and objectives and to the Corporate Plan.	Medium	Future iterations should ensure that objectives are linked to those in the Corporate Plan, and that objectives, actions, targets and measures are linked together. With an executive summary included for the key messages and conclusions.	Lorraine Newman-Robson	Richard Hawkes	31-Oct-2014	31/10/14	50	Actions will be addressed in new Asset Management Plan scheduled to be issues to CEB October 2014.
IA511	Asset Management	1-Dec-2013	The strategy includes a risk register, however this should include the key risks to the individual objectives, and include details of the actions and assurance sources to address the risks.	Medium	Risk register to include the key risks to the individual objectives, and include details of the actions and assurance sources to address the risks.	Lorraine Newman-Robson	Richard Hawkes	31-Mar-2014	31/10/14	50	Actions will be addressed in new Asset Management Plan scheduled to be issues to CEB October 2014.
IA512	Asset Management	1-Dec-2013	#####	Medium	Plan to include reference to how the Council manages assets on a day to day basis.	Lorraine Newman-Robson	Richard Hawkes	31-Mar-2014	31/10/14	50	Actions will be addressed in new Asset Management Plan scheduled to be issues to CEB October 2014.
IA513	Asset Management	1-Dec-2013	A section should be included on the review process which is undertaken on completion of key projects and the capital programmes.	Medium	A section should be included on the review process which is undertaken on completion of key projects and the capital programmes.	Lorraine Newman-Robson	Richard Hawkes	31-Mar-2014	31/10/14	50	Actions will be addressed in new Asset Management Plan scheduled to be issues to CEB October 2014.
IA514	Asset Management	1-Dec-2013	#####	Medium	#####	Lorraine Newman-Robson	Richard Hawkes	31-Mar-2014	31/10/14	50	Actions will be addressed in new Asset Management Plan scheduled to be issues to CEB October 2014.
IA515	Asset Management	1-Dec-2013	Within the General Fund Assets, an investment fund strategy should be included which details objectives, commentary on the portfolio and any assets which re identified as problems/low return.	Medium	Within the General Fund Assets, an investment fund strategy should be included which details objectives, commentary on the portfolio and any assets which a re identified as problems/low return.	Lorraine Newman-Robson	Richard Hawkes	31-Mar-2014	31/10/14	50	Actions will be addressed in new Asset Management Plan scheduled to be issues to CEB October 2014.
IA516	Asset Management	1-Dec-2013	There needs to be a definition included of the levels of the strategy, sub-geographies and assets, with details of how these are layered and refreshed in the Housing Revenue Account assets list.	Medium	There needs to be a definition included of the levels of the strategy, sub-geographies and assets, with details of how these are layered and refreshed in the Housing Revenue Account assets list.	Lorraine Newman-Robson	Richard Hawkes	31-Mar-2014	31/10/14	50	Actions will be addressed in new Asset Management Plan scheduled to be issues to CEB October 2014.
IA517	Asset Management	1-Dec-2013	There needs to be challenge on the current use of assets and an assessment included of the benefit and suitability within the Housing Revenue Account Asset list.	Medium	There needs to be challenge on the current use of assets and an assessment included of the benefit and suitability within the Housing Revenue Account Asset list.	Lorraine Newman-Robson	Richard Hawkes	31-Mar-2014	31/10/14	50	Actions will be addressed in new Asset Management Plan scheduled to be issues to CEB October 2014.
IA518	Asset Management	1-Dec-2013	Details are required over the source of finance and/or consideration to other models of financing within the Housing Revenue Account Asset list.	Medium	Details are required over the source of finance and/or consideration to other models of financing within the Housing Revenue Account Asset list.	Lorraine Newman-Robson	Richard Hawkes	31-Mar-2014	31/10/14	50	Actions will be addressed in new Asset Management Plan scheduled to be issues to CEB October 2014.
IA519	Asset Management	1-Dec-2013	A summary should be included of tenant satisfaction within the Housing Revenue Account Asset list.	Medium	A summary should be included of tenant satisfaction within the Housing Revenue Account Asset list.	Lorraine Newman-Robson	Richard Hawkes	31-Mar-2014	31/10/14	50	Actions will be addressed in new Asset Management Plan scheduled to be issues to CEB October 2014.
IA508	BCP	1-Aug-2013	A lack of information contained within BCPs which is necessary for recovery could result in unforeseen delays and ineffective co-ordination of recovery activities.	Medium	#####	LDS Support	Jeremy Thomas	31-Dec-2013	30/5/14	25	Service heads asked to update plans November 2013 taking account of audit findings and recommendations , some revised versions now received. A reminder has been send out in April with a revised deadline of completion of end of May
	Community centres and associations	April 2014	1 of 19 community centres has a signed lease agreement. The remaining community centres have less formal agreements in place	Medium	Agree with each centre to get a lease agreement signed	Angela Cristofoli	Ian Brooke	immediately		25	Federation meeting with lead Councillors planned for June. Key documentation agreed internally
IA509	BCP	1-Aug-2013	Inconsistent plans could result in key information required for successfully service recovery being omitted.	Medium	#####	LDS Support	Jeremy Thomas	31-Mar-2014	30/5/14	50	Service heads asked to update plans November 2013 taking account of audit findings and recommendations , some revised versions now received. A reminder has been send out in April with a revised deadline of completion of end of May
IA531	Housing Benefits	31-Mar-2014	#####	Low	#####	Sharon Warner	Sharon Warner			75	#####
IA525	Risk Management & Performance Improvement	7-Feb-2014	For one of the five service areas tested, the full summary of the risk portfolio did not contain any controls information for one of the risks.	Low	The risk is not mitigated with controls.	Anna Winship	Anna Winship			100	Training has been carried out to ensure all key updaters in all service areas are aware of the information that needs to be provided in Corvu
IA528	Risk Management & Performance Improvement	7-Feb-2014	#####	Low	Staff do not understand fully the requirements of the CorVu system.	Anna Winship	Anna Winship			100	Training has been carried out to ensure all key updaters in all service areas are aware of the information that needs to be provided in Corvu
IA532	Housing Benefits	10-Feb-2014	#####	Low	We found that the 10% quality checking target was not met in 1 of the 5 months tested.	Sharon Warner	Sharon Warner			100	The process has been refined since we missed the target and since October, we have hit the 10% each month and in some months, exceeded the checking.
	Town Hall Income Review	March 2014	Details are manually entered into Agresso from an invoice generated in Artifax. No reconciliation is performed between the two - our findings did no find any instances where the figures were different	Low	Team leader authorises and reviews the input into Agresso	Richard Clements	Simon Howick	31/12/13		100	Process in place for invoices to be authorised and checked when appropriate

	Town Hall Income Review	March 2014	There are no controls in place for identifying all bookings in Artifax where an invoice has not been raised. All bookings may no be invoiced resulting in loss of income	Low	The authority will enquire with the providers of Artifax whether the system can produce reports highlighting bookings which have not been invoiced	Richard Clements	Simon Howick	immediately		100	Artifax does not provide this information. However, we now have increased the number of checks we have to ensure that invoices are not missed
	Town Hall Income Review	March 2014	A sample of 25 invoices raised in artifax during the year was tested and it was found that 2 of the 25 had not been authorised	Low	Staff will be reminded of the need to appropriately carry out authorisation	Richard Clements	Simon Howick	31/12/13		100	Staff have been reminded of this and authorisation is done when appropriate
	Town Hall Income Review	March 2014	A sample of 25 invoices raised in artifax during the year was tested and it was found that 2 of the 25 had not been authorised	Low	The process for retaining invoices will be reviewed and action will be taken to ensure that a record of all invoices is appropriately kept and consideration will be given to storing the invoices electronically.	Richard Clements	Simon Howick	immediately		100	The process has been reviewed and an appropriate record is now kept of invoices
	Grants	March 2014	From testing performed there was no date on the payment authorisation forms signed by the Neighbourhood and Communities manager meaning there is no evidence that the terms and conditions were signed before payment	Low	A date stamp is used on payment authorisation forms	Angela Cristofoli	Ian Brooke	30-06-2014		100	Date stamp being used to show when creditor payment forms are authorised
	Grants	March 2014	Grants and external funding officer does not receive documentation or meeting minutes from the decisions made by councillors to increase,decrease,include and exclude applications from receiving the grant	Low	Grants and external funding officer should receive backing documentation for any changes made to grant funding at Councillor level	Angela Cristofoli	Ian Brooke	30-06-2014		100	Process in place for this to happen in future
	Grants	March 2014	The same organisation often receive the same grant income every year with 14 grant applications being from the same people in 2012/13, 2013/14 and 2014/15 and the number of successful applicants dropping from 57 to 30 between 2012/13 and 2014/15.	Low	Increase advertisement of the scheme including use of social media	Angela Cristofoli	Ian Brooke	30-06-2014		100	Being done through twitter and Facebook
	Grants	March 2014	Proposals are due midday on the due date in 2014/15 2 applications came in on the due date but after the deadline.	Low	Deadline for the proposals should be midnight on deadline day	Angela Cristofoli	Ian Brooke	30-06-2014		100	amendments to grant application forms done
	Community centres and associations	April 2014	1 out of 5 audits tested had the documentation in a different format than the template. This was in less detail and was only ticks rather than providing a commentary for each risk.	Low	All audits and follow up work will be documented on the audit templates	Angela Cristofoli	Ian Brooke	30-06-2014		100	Template is now in place
	Collection Fund	March 2014	A daily reconciliation between Paris and Academy is performed. When testing this there was one reconciliation item (£600) which was a difference for over 6 months without being cleared	Low	Differences are investigated and cleared within one month of discovery	Pete Johnson	Nigel Kennedy	immediately		100	This procedure is now in place
IA402	Health and Safety: Housing Stock and Corporate Assets	1/8/13	The reports currently being run for monitoring purposes are not as effective as they could be due to the electrical data on Uniform not being up to date	Low	The electrical inspections data is uploaded to ensure the Uniform system is up to date	Steve Stansfield	Steve Stansfield	31/12/2013		75	Further work is being carried out on the reporting and communication of the repair data to ensure Uniform is updated timely
	Grants	March 2014	2 of 22 successful grants tested had no evidence backing up expenditure and 1 of 22 successful grants was missing an invoice for an item of expenditure.	Low	Introduction of a training programme for the successful applicants, and more regular monitoring of non compliant organisations will be introduced	Angela Cristofoli	Ian Brooke	30-06-2014		50	Training to focus on monitoring requirements from funded groups, meeting with OCVA on 9/4/14 to discuss requirements. Publish details of training by the end of June. In work programme of Grants Officer will target those with non-compliant history.
	Grants	March 2014	1 of 5 year end monitoring forms tested no evidence was received from organisations but the grant was still given in full	Low	Organisations that do not provide supporting documents are not able to apply for grants in future years	Angela Cristofoli	Ian Brooke	30-06-2014		50	This will be a recommendation in the annual monitoring report going to CEB July 2014 - monitoring information currently being collected
IA523	Cash and Card Receipts Review	7-Feb-2014	Whilst the Council are moving towards becoming cash free there is no regular monitoring of the cash payments which are being received.	Low	#####	Pete Johnson	Pete Johnson			30	A report is being generated within PARIS to facilitate further investigation
	Community centres and associations	April 2014	Some community centres contact the repairs and maintenance team directly and have jobs raised on the Uniform system	Low	All repairs has to go through the community development team to authorise. All direct requests to the repairs team are rejected	Angela Cristofoli	Ian Brooke	immediately		25	Review process and management with Property to ensure budgets, management and repairs can go through CAN
	Town Hall Income Review	March 2014	There are no procedure notes in place for cash payments, this may lead to staff not being fully aware of the controls and processes	Low	Procedure notes will be written for cash payments	Richard Clements	Simon Howick	31/12/13		0	These procedures are being revised and will be circulated across all services
	Debtors	April 2014	A list of late invoice requests is not being taken to the management accountant meetings, 3 invoices tested had taken over a month from service delivery to raising the request	Low	An agenda item is added to the Management Accountant meeting to ensure this list is reviewed, and a reminder is sent to all officers to ensure invoices are issued timely	Pete Johnson	Nigel Kennedy	immediately		0	Recommendation agreed and in progress to implement by end of April 2014
	Debtors	April 2014	8 out of 25 sundry debts tested did not have a separate preparer and authoriser	Low	Staff are to be reminded that separate people need to input and run sales orders	Nicki Peirce	Nigel Kennedy	immediately		0	Recommendation agreed and in progress to implement by end of April 2014

	Debtors	April 2014	8 out of 25 debts tested had been raised by individuals not on the authorised signatory list	Low	ensure authorised signatory list is updated and staff are to be reminded that only individuals on the authorised signatory list can approve debts	Nicki Peirce	Nigel Kennedy	immediately		0	Recommendation agreed and in progress to implement by end of April 2014
	Debtors	April 2014	The aged debt report includes 366 uncoded balances over 56 days old	Low	The aged debt list is monitored on a weekly basis and debts over 30 days are chased with debts which are not likely to be recovered written off	Nicki Peirce	Nigel Kennedy	immediately		0	Recommendation agreed and in progress to implement by end of April 2014
	Debtors	April 2014	Exception reports are not produced for amendments to standing data on a frequent basis	Low	Use of amendment reports will be investigate	Nicki Peirce	Nigel Kennedy	immediately		0	Recommendation agreed and in progress to implement by end of April 2014
	Creditors	April 2014	1 of 25 invoices (Servitor) were authorised and had a signature to show this, however it was not possible to verify the signature as the authoriser did not print or date the invoice	Low	Authorisers will include the date and their initials to identify who has signed the invoice for payment	Ivana Ilic	Nigel Kennedy	immediately		0	Recommendation agreed and in progress to implement by end of April 2014
	Creditors	April 2014	2 out of 25 supplier invoices were not date stamped by the finance department upon arrival (1 Fleetplan and 1 P2P). PWC were unable to verify that these invoices were received after a purchase order	Low	All invoices are to be date stamped when received	Ivana Ilic	Nigel Kennedy	immediately		0	Recommendation agreed and in progress to implement by end of April 2014
	Creditors	April 2014	Creditor payment forms should be stamped	Low	Procedures for stamping all supplier invoices will be reiterated to all departments concerned	Pete Johnson	Nigel Kennedy	immediately		0	Recommendation agreed and in progress to implement by end of April 2014