

Audit Tracker

Ref	Review	Review Date	Issue Noted	Risk Rating	Recommendation	Updater	Owner	Due Date	Forecast Completion Date	% Complete	Comments
External Audit											
	Financial Statements Audit	Sept 2014	Service expenditure and income include Direct Services costs and recharges which gross up the reported expenditure and income	Medium	The Council needs to establish effective accounting arrangements that eliminate internal recharges from reported expenditure and income	Anna Winship	Anna Winship	31/3/15		50	Discussion on the process have been started and work is progressing on putting these in place, which will be finalised ahead of the start of the next statement of accounts
	Financial Statements Audit	Sept 2014	The Council has been incorrectly accounting for impairments and revaluations of dwellings	Medium	The Council needs to improve its arrangements for documenting and accounting for changes in the value of council dwellings	Anna Winship	Anna Winship	31/3/15		100	A full review of the process for documenting and accounting for impairments and revaluations of fixed assets has been undertaken and changes are now effective.
Internal Audit											
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	Mike Scott	31-Oct-2014		100	The Asset Management Plan has been refreshed and as part of this refresh all the recommendation were considered. This refresh has been approved by CEB and Council
IA511	Asset Management	1-Dec-2013	The strategy includes a risk register, however this should include the 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 the key risks to the individual objectives, and include details of the actions and assurance sources to address the risks.	Lorraine Newman-Robson	Mike Scott	31-Mar-2014		100	The Asset Management Plan has been refreshed and as part of this refresh all the recommendation were considered. This refresh has been approved by CEB and Council
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	Mike Scott	31-Mar-2014		100	The Asset Management Plan has been refreshed and as part of this refresh all the recommendation were considered. This refresh has been approved by CEB and Council
IA513	Asset Management	1-Dec-2013	A section should be included on the review proces which is undertaken on completion of key projects and the capital programmes.	Medium	A section should be included on the review proces which is undertaken on completion of key projects and the capital programmes.	Lorraine Newman-Robson	Mike Scott	31-Mar-2014		100	The Asset Management Plan has been refreshed and as part of this refresh all the recommendation were considered. This refresh has been approved by CEB and Council
IA514	Asset Management	1-Dec-2013	#####	Medium	#####	Lorraine Newman-Robson	Mike Scott	31-Mar-2014		100	The Asset Management Plan has been refreshed and as part of this refresh all the recommendation were considered. This refresh has been approved by CEB and Council
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 whicha 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 whicha re identified as problems/low return.	Lorraine Newman-Robson	Mike Scott	31-Mar-2014		100	The Asset Management Plan has been refreshed and as part of this refresh all the recommendation were considered. This refresh has been approved by CEB and Council
IA516	Asset Management	1-Dec-2013	There needs to be a definition included of the levels of the strategy, sub-geographics 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-geographics and assets, with details of how these are layered and refreshed in the Housing Revenue Account assets list.	Lorraine Newman-Robson	Mike Scott	31-Mar-2014		100	The Asset Management Plan has been refreshed and as part of this refresh all the recommendation were considered. This refresh has been approved by CEB and Council
IA517	Asset Management	1-Dec-2013	There needs to be challenge on the curent 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 curent use of assets and an assessment included of the benefit and suitability within the Housing Revenue Account Asset list.	Lorraine Newman-Robson	Mike Scott	31-Mar-2014		100	The Asset Management Plan has been refreshed and as part of this refresh all the recommendation were considered. This refresh has been approved by CEB and Council
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	Mike Scott	31-Mar-2014		100	The Asset Management Plan has been refreshed and as part of this refresh all the recommendation were considered. This refresh has been approved by CEB and Council
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	Mike Scott	31-Mar-2014		100	The Asset Management Plan has been refreshed and as part of this refresh all the recommendation were considered. This refresh has been approved by CEB and Council
IA545	Community Dev, Centres & Associations Audit	1-Mar-2014	1 of 19 community centres currently has a signed lease agreement. The remaining centres have less formal agreements in place.	Medium	Legally the Council are not covered from liabilities. Lack of clarity over responsibilities.	Angela Cristofoli	Angela Cristofoli	29-Apr-2014		95	Nearly all CCs have an existing agreement in place, awaiting final confirmation on 1.
	Car Parks	November 2014	There is no process in place for performing a reconciliaiton between the actual payments on Credit Call and what is uploaded into Agresso	Medium	Procedures will be established for a reconciliaiton to be performed between actual credit card payments and what has been accounted for in Agresso	Lyn Barker	Angie Anderson	15/12/14		100	The reconciliations between credit call and Agresso are now in place and a new process is in place from 1st December to make this process more efficient
	Collection Fund	November 2014	From a sample of 25 cases being reviewed for debt recover procedures 7 of the cases had not been any action for long periods of time, in most cases this was over 2 years	Medium	All cases with long periods of inactivity will be identified and procedures for recovery will restart, and the recovery team will ensure that going forward cases are reviewed regularly to avoid similar issues occurring	Nick Gibb	Nick Gibb	31/12/14		0	All cases with long periods of inactivity will be identified and procedures for recovery will restart, and the recovery team will ensure that going forward cases are reviewed regularly to avoid similar issues occurring
	Collection Fund	November 2014	No regular reconciliation is performed between NNDR data held on Academy and the Valuation Office reports	Medium	This is currently completed annually, but will now be completed on a weekly basis	Anne Harvey-Lynch	Anne Harvey-Lynch	31/12/14		100	This is currently completed annually, but will now be completed on a weekly basis
IA547	Community Dev, Centres & Associations Audit	1-Mar-2014	Some of the community centres contact the repairs and maintenance team directly and have jobs raised on the Uniform system.	Low	Work in which the Council is not responsible is performed. Repairs and maintenance may not be monitored.	Mark Spriggs	Mark Spriggs	1-May-2014		50	#####
IA605	Fraud Risk Assessment	1-Jun-2014	#####	Low	Internal reported cases will be documented on a centralised system. The existing Northgate system has the functionality to perform this. Timeline for delivery will be agreed with the Head of ICT and prioritised within the Council's corporate ICT work plan	Scott Warner	Scott Warner	31-Dec-2014		70	#####

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	#####	Wendy Edwards	Wendy Edwards	31/3/15		80	A report is being compiled outlining and identifying the areas of cash intake with a view to decide on action to reduce. Direct Debits are being promoted in respect of Sundry Debtors
IA606	Fraud Risk Assessment	1-Jun-2014	The investigations team do not report the success they are having in repossessing houses as part of the housing tenancy fraud work through all publication methods.	Low	The Council should increase publication of successful repossession of houses. For example putting posters onto reclaimed properties. This will provide positive publicity for the Council, whilst also acting as a deterrent	Scott Warner	Scott Warner	1-Aug-2014		100	#####
	Car Parks	November 2014	The documentation kept when issuing shopmobility vehicles is not always clear and accurately updated	Low	ensure all staff are aware of the procedures and requirements in this area	Jason Munro	Jason Munro	31/12/14		100	This has now been completed.
	Collection Fund	November 2014	Collection rates for NDR and Council Tax are not being met	Low	#####	Nick Gibb	Nick Gibb	31/3/15		100	#####
	Collection Fund	November 2014	The target rates being used to monitor Council Tax and NNDR collection rates were marginally incorrect to those publicly available	Low	Target rates will be updated to ensure the correct rates are used	Adrian Wood	Adrian Wood	28/11/14		100	All month end profile targets have been recalculated based on the Council's actual targeted collection rate.
	Collection Fund	November 2014	A sample of 25 reconciliations between Academy and Paris were reviewed, and one of these the reviewed date was not entered	Low	staff involved will be reminded of the need to complete all details clearly to ensure a clear audit trail is maintained	Ivana Ilic	Ivana Ilic	28/11/14		100	The process has been reviewed and all staff are aware of the process