

Ref	Review	Review Date	Finding	Risk Rating	Risk	Updater	Owner	Due Date	Forecast Completion Date	% Complete	
External Audit											
	Annual Certification Report	Feb 2015	Despite sample checks being completed by benefits staff throughout the year errors are still being identified. Stronger analysis needs to be completed between the type and number of errors being found, the reasons identified and how officers and members can take assurance that the situation will be improved in the future. At present there is no clear evidence of the effectiveness of these checks five the high number of errors still being detected	High	A thorough internal assessment will be completed of the effectiveness of the checks being made by the benefits team and the continued prevalence of specific types of errors	Pauline Hull	Pauline Hull	30/4/15		75	A thorough internal assessment will be completed of the effectiveness of the checks being made by the benefits team and the continued prevalence of specific types of errors
	Annual Certification Report	Feb 2015	Year on year the same errors are being identified by EY as part of testing	High	A sample of 40+ testing will be selected early by EY in anticipation of finding errors which have consistently been found in recent years. This will help reduce some of the pressure on council staff towards the end of the audit	Pauline Hull	Pauline Hull	30/4/15		75	A sample of 40+ testing will be selected early by EY in anticipation of finding errors which have consistently been found in recent years. This will help reduce some of the pressure on council staff towards the end of the audit
	Annual Certification Report	Feb 2015	Completion of workbooks by Council staff needs to be improved before being passed to EY for testing	High	Workbooks need to be properly prepared with a clear audit trail supporting the claim value for each case selected. The team will be better resourced to complete the necessary administration on the workbooks	Pauline Hull	Pauline Hull	30/6/15		75	Agreed that there were specific issues around the data entry of cell numbers against the calculation lines and that the team is now better resourced to complete the necessary administration on the workbooks
	Annual Certification Report	Feb 2015	Continue to work on implementation of the 2012-13 recommendations	High	Agree a plan with EY to ensure how outstanding recommendations from 2013-14 can be implemented	Pauline Hull	Pauline Hull	30/4/15		100	A plan has been agreed with EY to ensure all outstanding recommendations are implemented
	Financial Statements Audit	Sept 2014	Service expenditure and income include Direct Services costs and recharges which grosses 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		100	A methodology has been established to ensure that this is reported correctly in the statement of accounts.
	Annual Certification Report	Feb 2015	Guidance requires that the Risk-based Verification (RBV) policy is reviewed annually. This was not done in 2013-14	Medium	The RBV policy will be reviewed in 2014-15	Pauline Hull	Pauline Hull	30/4/15		100	the policy has now been reviewed
Internal Audit											
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.
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	A division of responsibility between the Council and Community Associations has been established and also attached to the proposed lease. Monthly meetings between CAN and Property have been organised to help monitor projects, performance and outcomes. Dialogue about the transfer of budget to CAN to increase monitoring and control is on-going
IA605	Fraud Risk Assessment	1-Jun-2014	Internal fraud cases are not currently recorded on a system unless they relate to housing benefits or council tax. The investigations team are deemed to have sufficient knowledge to perform risk assessments to enable cases to be prioritised. The detail of the cases is maintained locally by the team.	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	31-08-2015	70	A corporate fraud case management system has been ordered and installation is due in June 2015. The new system has the capability of securely recording internal fraud cases with view and editing restriction adjustable to appropriate officers
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	The increase in cash intake during the year to date is not in line with the Council's objective of reducing cash payments; failure to monitor and identify the reasons for increases could result in the Council not being able to put in place appropriate actions to reduce cash payments.	Wendy Edwards	Wendy Edwards	31/3/15		100	This is ongoing, and all areas are being reviewed with a view to reduce cash takings.
	Financial Systems - Fixed Assets	Feb 2015	A quarterly reconciliation is carried out between the Fixed Asset Register (FAR) and a number of other systems which hold asset data. Our findings showed that there had been a delay in the reconciliations in Q1, due to the year end activities taking place at this time. Also that the Northgate housing Q1 rec had been done against the manual FAR rather than Agresso FAR.	Low	Ensure reconciliations are carried out with correct systems and in a timely manner	Andrew Friar	Anna Winship	30/10/15		50	Going forward all reconciliations will be against the Agresso FAR. All reconciliations will be carried out within a month of the quarter being reconciled except for Q1 reconciliations which will not be carried out, and Q2 will be a cumulative reconciliation

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	Financial Systems - Fixed Assets	Feb 2015	We performed a check using data analytics to identify any missing asset references; this identified 16 missing references. These all relate to assets that were uploaded to the Agresso FAR with a nil nominal value which removed them from the main FAR list, while maintaining the individual asset record in the FAR database. Assets must have a nominal value of £1 to appear in the main FAR listing	Low	update all assets held at zero to show as £1	Andrew Friar	Anna Winship	31/3/15		100	The missing asset reference numbers have been provided to the Council. These will be loaded on the system at £1. this will also be considered when uploading other assets in the future
	Housing Benefits	Feb 2015	There has been an increase in the level of Housing Benefit overpayments. The Council's total housing benefit overpayment as at September 2014 was £2.1m, 33% higher than the total at the same time last year. There has been an increase in overpayments due to local authority error, a 60% increase compared to the same time last year. Where overpayments relating to LA error are in excess of specified thresholds no subsidy is payable. The forecast subsidy loss at October 2014 is around £177k	Medium	That the processing of housing benefit claims is continually reviewed and mitigating action put in place to reduce the overall level of overpayments specifically with regard to overpayments arising from local authority error on which housing benefit subsidy may be lost	Anne Harvey-Lynch and Pauline Hull	Anne Harvey-Lynch and Pauline Hull	31/3/15		100	Claimant error - We have increased our resourcing in this area to complete outstanding write-offs. We are working with a company called Akinika to help us target the most collectable debts. This in turn will help us to identify uncollectable debts for write-off and allow us to focus on those where there is some likelihood of recovery. LA error - this is reported on weekly basis and checks take place to ensure correct classification of overpayments is taking place. Trend data is analysed however to date there has been no specific area of work identified that has led to LA error. We will continue to monitor this weekly to ensure we at least meet the 40% subsidy level but will also endeavour to ensure we fall below the lower threshold
	Housing Benefits	Feb 2015	The Council has housing benefit processing targets of an average of 14 days for new claims and 10 days for changes in circumstances. Targets are no longer set by the Department of Work and Pensions (DWP) however statistics on Local Authority benefit processing times are published on a quarterly basis. The time taken to process housing benefit changes of circumstances has increased compared to prior year, however new claims are being processed more quickly	Low	If change of circumstances are not processed in a timely manner there will be delays in adjusting benefits and increased risk of overpayment. Benefits may not be paid to those who have become entitled	Deborah White	Deborah White	31/3/15		100	We have constantly met our targets in recent months and have put measures into place to recognise a potential overpayment, this work is being carried out by our Pre-assessment team. In addition to this, the workload is monitored more closely and resilience requested as soon as it is needed. Weekly management meetings are taking place so trends can be identified at an early stage and actions taken to improve performance. Current performance processing for new claims and changes of circumstance at 31st December shows we are within target for December, and year to date we are within target for new claims
	Discretionary Housing Payments	March 2015	The Council aims to process any DHP applications within 14 days. The performance monitoring reports show that only 34% of the claims which were quality checked in the year had been processed within this time period	Low	Customers in financial difficulty are waiting extended periods for decisions to be made regarding the outcome of their applications. With no record of when the application forms are received, the Council may not be able to prioritise the applications that were submitted first and inaccurate data may be reported against target processing times	Paul Wilding	Paul Wilding	27/2/15		100	The Council will identify any applications which are approaching 7 days since submission and take action to assign them for processing within the 14 day target. The Council will date stamp application forms when they are received to ensure that the forms can be prioritised.
	Discretionary Housing Payments	March 2015	Appeals are not being dealt with within the target of 7 days, 2 sampled took 28 and 30 days.	Low	Applicants may be in financial need awaiting the outcome of decisions, delays could worsen this	Paul Wilding	Paul Wilding	27/2/15		100	Appeals are now dealt with in accordance to the service standard time frame of 7 days. If the appeal is to take longer the applicant will be notified by letter
	Housing Rents	March 2015	Paris, Northgate and Agresso reconciliations are performed daily, to ensure all systems match and any discrepancies are identified and resolved. A sample of 20 were reviewed and we found that they were carried out an average of 6 days after the day being reconciled.	Medium	There is a risk that rental income may be misstated, aand action to address reconciling items is not taken in a timely manner	Anna Winship	Anna Winship	30/4/15		100	reconciliations are now completed within 3 days fo the day being reconciled. These are also being reviewed on a monthly basis
	Housing Rents	March 2015	Northgate and Agresso are reconciled on a monthly basis for rent refunds. When reconciling items are identified these are sent to the relevant managers but no response is chased up to ensure they are rectified	Low	There is a risk that rental income is misstated and that action to address reconciling items is not taken in a timely manenr	David Watt	David Watt	30/4/15		100	email responses are now being received from managers to confirm that they are rectifying the issues

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	Housing Rents	March 2015	A master list of all new tenancies is maintained in the housing allocations department and is manually updated as required. The details are processed into Northgate and an electronic copy of the tenancy agreement is attached to the Northgate record. It was found that there is no process in place for checking that all new tenancies or changes on the manual list have been processed in Northgate	Low	There is a risk that tenancies not set up on Northgate are not identified	Tom Porter	Tom Porter	30/4/15		50	Procedures will be put in place to ensure that the manual list is reconciled to Northgate on a regular basis
	Housing Rents	March 2015	In one case of the 5 completed Right To buy sales tested, one showed that the property had a credit balance remaining on the account	Low	There is a risk that payments are not refunded to former tenants in a timely manner	Damon Venning	Damon Venning	30/4/15		50	The rents team will be added to the distribution list for complete Right to Buys that legal send out on a monthly basis, this will be actioned within the month to resolve credits on the account
	Housing Rents	March 2015	A sample of 5 Right to Buy disposals were reviewed and found that the valuation on one property was over 2 years old.	Low	There is a risk that valuations are out of date therefore properties not sold at a fair price	Martin Shaw	Martin Shaw	30/4/15		100	The Council will ensure that the valuation of all Right to Buy sales is no later than a year before the disposal date
	Housing Rents	March 2015	The system for reviewing rent arrears has potential gaps, which are: no allowance for identification of tenants who have ceased payments but are shown in credit and there is vulnerability to unexpected staff absence	Low	There is a risk rent arrears may build up and may not be managed in a timely manner	Damon Venning	Damon Venning	30/4/15		50	All accounts where the team are notified of housing benefit being suspended will be looked at and contact made with the tenant to start recovery procedures if applicable
	Sports pitch and facility bookings	March 2015	A sample of 25 bookings were tested and the findings were: 5 samples had a small difference (less than £10) in the price charged to that published; in 4 samples the VAT charged was incorrect; 2 invoices marked as paid were unable to be proved as being paid; 2 bookings were not actually made but were assumed bookings	Medium	Loss of council income and customers are invoiced inaccurately with errors in both price and VAT	Emma Burson & Ed Bonn	Emma Burson & Ed Bonn	30/4/15		50	All invoices will be raised in Agresso from 1st April 2015. and the team will ensure that the fee sheet for sports bookings includes Net, VAT and Gross amounts to eliminate errors.
	Sports pitch and facility bookings	March 2015	One member of staff is responsible for many tasks and there is a lack of segregation of duties in the booking, invoicing and payments process	Medium	There is a risk of fraud or error which could lead to a loss of income. Operational issues may arise as a result of loss of key members of staff	Emma Burson & Ed Bonn	Emma Burson & Ed Bonn	30/4/15		50	Invoices will be raised in Agresso from 1st April therefore removing the need for collection of payment at the depot. There will be segregation of taking bookings, invoicing and receipt of payments
	Sports pitch and facility bookings	March 2015	a sample of 5 banking sheets were tested and agreed to the bank statements and the following was found: 1 of the sample had an amount on the banking sheet which did not agree to the bank statement; in one sample the banking sheet showed a value of approximately £1,800 in cash which had not been collected by Jade (but was rectified a few days later)	Medium	The Banking form is not accurately completed leading to variances in cash received compared to what is expected. A build up of cash at sports booking office increasing the risk of loss due to theft	Emma Burson & Ed Bonn	Emma Burson & Ed Bonn	30/4/15		50	With the introduction of Agresso invoices, and signposting of payments via normal routes this should negate the need to collect cash and cheques at the depot
	Sports pitch and facility bookings	March 2015	The sports bookings team do not use Agresso for invoicing, the alternative procedure being used has not been agreed by the Head of Finance	Medium	Non-compliance with the Council's financial regulations	Emma Burson	Emma Burson	30/4/15		50	Agresso will now be used to invoice for sports bookings. A guidance note will be drafted and approved by the Head of Finance
	Sports pitch and facility bookings	March 2015	Debt collection procedures are not robust, and not detail of action taken to recover debts is logged. A sample of 5 outstanding debts were tested and all were over 150 days old	Low	Appropriate action required for debt recovery is not taken, or documented leading to a loss of income	Emma Burson & Ed Bonn	Emma Burson & Ed Bonn	30/4/15		50	Invoices raised in Agresso will then be collected centrally by Finance. Training will be provided to Parks Support Officer to enable them to run reports directly from Agresso
	Sports pitch and facility bookings	March 2015	There is no way of confirming that all bookings have been invoiced. All bookings are logged in the bookings spreadsheet which is in a calendar format and there is nothing to indicate that these have been invoiced	Low	Bookings are not invoiced which could lead to a loss of income	Emma Burson & Ed Bonn	Emma Burson & Ed Bonn	30/4/15		50	The use of a booking software will be investigated and will form part of a wider review of online booking across the Council's services. Using Agresso to raise invoices will ensure that all bookings are invoiced timely and accurately
	Sports pitch and facility bookings	March 2015	Sports bookings can be made on line, but because the reference number is not in line with those identified on the system it is difficult to allocate the funds against the sports booking without confirmation from the customer	Low	Payments by cash and cheque increase risk of loss or theft. Efficiencies available through increase use of electronic online payment options are not achieved.	Emma Burson & Ed Bonn	Emma Burson & Ed Bonn	30/4/15		50	Invoices being raised on Agresso will allow online payments to be allocated against invoices.

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