

Audit Tracker
As at: Sep-2011

Ref	Review	Review Date	Issue Noted	Risk Rating	Recommendation	Service	Updater	Owner	Due Date	Forecast Completion Date	Comments	% Complete
EA015	Asset Management	27-Apr-2010	A profit centre approach will be established in respect of discrete property portfolios eg City Centre Retail, Agricultural etc so as to be able to allocate expenditure, including costs of management against income.	Medium	A profit centre approach will be established in respect of discrete property portfolios eg City Centre Retail, Agricultural etc so as to be able to allocate expenditure, including costs of management against income.	Corporate Assets	Richard Hawkes	Steve Sprason	7-Apr-2010		This proposal has not been taken forward. All costs of management of corporate properties are allocated against the overall income from the investment portfolio at service level. There are no immediate plans to change this.	0
EAAGR001	Annual Governance Report	Sep-11	Better attention to detail and review of supporting working papers is needed to improve the efficiency of the audit by reducing the amount of queries I have had to raise. This would save	Medium	Better attention to detail and review of supporting working papers is needed to improve the efficiency of the audit by reducing the amount of queries I have had to raise. This would save	Finance	Anna Winship	Anna Winship	30/06/12		The format of Working papers will be reviewed and improved ahead of the completion of the accounts for 11/12; this will include ensuring all working papers received are accurate.	0
EAAGR002	Annual Governance Report	Sep-11	The council should check on the implementation of the recommendations made in our interim report	Medium	The council should check on the implementation of the recommendations made in our interim report	Finance	Anna Winship	Anna Winship	31/03/12		Recommendation on the interim report will be reviewed	0
EAAGR003	Annual Governance Report	Sep-11	Simplify process for agreeing the ledger to the Trial Balance and then agreeing this to the financial statements	Medium	Simplify process for agreeing the ledger to the Trial Balance and then agreeing this to the financial statements	Finance	Anna Winship	Anna Winship	30/06/12		As part of the planning and preparation process for completion of the accounts for future years we will look to introduce a more robust and easy to follow way of agreeing the ledger to the financial statements	0
EAAGR004	Annual Governance Report	Sep-11	Provide a narrative explanation for related spreadsheets to make it easier to follow the thought process of the preparer. Sample check supporting information to the disclosures in the financial statements to ensure that they agree. Provide an explanation for any variance	Medium	Provide a narrative explanation for related spreadsheets to make it easier to follow the thought process of the preparer. Sample check supporting information to the disclosures in the financial statements to ensure that they agree. Provide an explanation for any variance	Finance	Anna Winship	Anna Winship	30/06/12		As part of the review process of the completion of the accounts checks will be introduced to review disclosure notes against working papers. Within the improvements of working papers we will look to introduce a standard format including a header sheet which will include narrative to accompany the working papers	0
EAAGR005	Annual Governance Report	Sep-11	Include all bank accounts in the financial statements	Medium	Include all bank accounts in the financial statements	Finance	Anna Winship	Anna Winship	30/06/12		All bank accounts will be included within future financial statements	0
EAAGR006	Annual Governance Report	Sep-11	Review cut off prior to presenting the accounts to audit	Medium	Review cut off prior to presenting the accounts to audit	Finance	Anna Winship	Anna Winship	30/06/12		Further review will be undertaken on cut-off to ensure data is accurate within the financial statements	0
EAOM002	Audit Opinion Memo	Oct-11	Some working papers which were out of date and did not agree to the notes in the Accounts. E.g. Note 27 segmental analysis.	Medium	Check working papers agree to the notes before handing them to us and are the most recent.	Finance	Anna Winship	Anna Winship	30/06/12		The timetable will build in time for review to ensure working papers are reviewed prior to submission to the auditors	0
EAOM003	Audit Opinion Memo	Oct-11	The Financial Statements did not disclose 2008/09 comparatives for balance sheet items. These were required.	Medium	Ensure all required disclosures are included in the statements.	Finance	Anna Winship	Anna Winship	30/06/12		A review will be undertaken of the Guidance and the code to ensure all disclosures are included in the 2011/12 accounts	0
EAOM004	Audit Opinion Memo	Oct-11	There were a few cases where the wrong figure from working papers had been used in the Accounts (e.g. Notes 12 and 23).	Medium	Allow enough time to check the figures.	Finance	Anna Winship	Anna Winship	30/06/12		The timetable will build in time for review to ensure working papers are reviewed prior to submission to the auditors	0
EAOM007	Audit Opinion Memo	Oct-11	Our work on Whole of Government Accounts return found that £5.88m had been disclosed on the wrong line within the CIES.	Medium	Allow enough time next year to check the accounts are accurate.	Finance	Anna Winship	Anna Winship	30/06/12		The timetable will build in time for review to ensure working papers are reviewed prior to submission to the auditors	0
EAOM005	Audit Opinion Memo	Oct-11	The workings for the AP reconciliation showed a £2.5m difference between AP and the general ledger. This was because the AP and ledger reports were produced in different ways. This is the same as last year.	Medium	Find out how to produce the AP report to not show this difference.	Finance	Anna Winship	Anna Winship	30/06/12		we are undertaking work with Agresso Consultants to ensure this issue does not arise in 2011/12	20
EAOM001	Audit Opinion Memo	Oct-11	The TB provided was not detailed enough to agree the ledger to the financial statements.	Medium	provide a version of the TB that has code breakdowns and service analysis which allows it to be agreed to the statements	Finance	Anna Winship	Anna Winship	30/06/12		Work is being undertaken to improve the system and improve the reporting to ensure that TB and the financial statements all link together	25

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EAOM006	Audit Opinion Memo	Oct-11	Our testing of the debtors control account found 2 amounts which were unlikely to be recovered. These had a value of £16,935.	Medium	Write off these amounts.	Finance	Anna Winship	Anna Winship	30/06/12		the write off of these is currently being reviewed with our Legal Department	50
EA010	Equality & Diversity	24-Sep-2009	The Authority should ensure that the website is kept up to date with progress on equality and diversity objectives.	Medium	The Authority should ensure that the website is kept up to date with progress on equality and diversity objectives.	People and Equalities	Simon Howick	Simon Howick	1-Mar-2009		Web pages have improved recently and will be updated with progress regarding the Council's various initiatives in this area	80
EA010	Equality & Diversity	24-Sep-2009	Equalities Questionnaire completed and analysis to be undertaken Workforce Plan is complete and an action plan is being developed A review timetable is in place with a list of policies/procedures to be revised The recruitment and selection Policy is part of the policy review timetable	Medium	improve the approach to workforce planning and HR by improving the baseline knowledge about the workforce against the six equality strands; ensuring that gaps in workforce planning are addressed rapidly; reviewing current HR policies and procedures, including implementation of a fair employment and equal pay policy; improving the selection and recruitment process to attract a wider group of appropriately qualified applicants; and developing staff networks to support minority groups and to inform policy development.	People and Equalities	Simon Howick	Simon Howick	1-Mar-2010		All HR policies reviewed and now up to date - and reflect 2010 Equalities Act. Fair employment and Equal Pay policies in place. More proactive R&S underway such as job fair, targeting community groups with job ads, recruitment coaching sessions. We still need to do more work in this aspect	80
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	ICT Strategy	David Oakes	Adrian Orchard	1-Jan-2011		We now have the last logged on user information for all City PCs (laptops and desktops), MFDs and all routers on the network. We're still short of information on sepecific server info (though we know overall numbers) and switch information. County have been accessed to provide this information.	85
EA010	Equality & Diversity	24-Sep-2009	An Action Plan is in place for 2009/10 An Action Plan is currently being developed for 2010/11 Monitoring forms part of Performance Management Framework and is monitored on a monthly basis Steering group established and forms part of Corporate Equality Objectives 2009/10	Medium	improve the strategic approach to equality and diversity by: establishing a clear action plan to improve the Councils position against the Local Government Equality Standard and the emerging Local Government Equality Framework; monitoring strategic equality and diversity plans regularly; ensuring that the new Corporate Equality scheme is well publicised and available; and ensuring that the Council is compliant with the Commission for Racial Equality's code of housing.	People and Equalities	Jarlath Brine	Peter McQuitty			The EFLG Peer Review has been rescheduled to take place in January 2012. The submission and self assessment documents are under review (against confidential comparators from other authorities) and will be put before CMT and the Council Leader before being sent to the Peer Review advisor w/c 14/11/11. All final documentation will be sent off before the end of December. The PR team have acknowledged that there is clearly a lot of E&D work going on and the review of the submission is to enable the Council to show case work to the best effect.	90
EA010	Equality & Diversity	24-Sep-2009	The equalities section that is in the transformation Service Plans are all undergoing an internal review. These plans will be monitored every month to assess progress and will then be discussed at the Directorate meeting with the Strategic Directors. This information will be reported quarterly to the Performance Board. There will also be an equalities item on the Wider Leadership Meetings. Peter Sloman, Mel Barrett, Tim Sadler and all the Heads of Service. Melanie Faulkner-Barrett will collate the monitoring information and update the action plan for circulation Reports will be issued at the beginning of every month for the previous month.	Medium	The Authority should ensure there are processes in place which allow service areas to share good practice. For example: identify progress of service areas and compare against each other; introduce timescales to measure progress; discuss and monitor progress of service areas at the Wider Leadership Meetings; and take rectification of action, as appropriate.	People and Equalities	Simon Howick	Simon Howick	3-Feb-2009		Service areas have completed their workforce plans which address E&D and a corporate overview of these will ensure we share good practice. A monthly publication is in place highlighting service area achievements. Service areas are progressing their own key service objectives linked to a diversity theme	100

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EA010	Equality & Diversity	24-Sep-2009	It is agreed that the CES will be reviewed and updated on an annual basis to take into account legislative changes. Monitoring reports will be completed by Melanie Faulkner-Barrett and sent to the Equalities Board. Daniel Rawstorne (Legal) and Simon Howick (HR) will update the legislative changes. August 2009 and March 2010 Melanie Faulkner-Barrett will update the CES. Peter Mc Quitty and Melanie Faulkner-Barrett. Monthly reports issued from May 2009. Quarterly reports from July 2009. In addition we have also made a commitment in the Transformation Service Plan for PPC that we will, Collate and evidence all the work undertaken from August 2008 to March 2009 and issue an annual report.	Medium	The CES should be reviewed and updated on an annual basis.	People and Equalities	Simon Howick	Simon Howick	1-May-2009		CES redraft now complete and going to CEB on 07/12/11 for wider consultation afterwards - includes current action plan -	100
EA015	Asset Management	27-Apr-2010	Make investment decisions that encompass the costs, risks and benefits over the whole-life of the asset. (NOT ASSESSED)	Medium	Make investment decisions that encompass the costs, risks and benefits over the whole-life of the asset. (NOT ASSESSED)	Corporate Assets	Richard Hawkes	Steve Sprason	7-Apr-2010		Business case methodology has now been developed and will be used for all investment/capital planning.	100
EA010	Equality & Diversity	24-Sep-2009	There is a corporate equality training programme in place and a commitment has been made in the Transformation Service Plan for Human Resources for 2008/9 and 2009/10. This programme will run through 2009/10. Peter Mc Quitty, Melanie Faulkner-Barrett (PPC) and Andy Davice (HR). An action Plan for City Works and City Leisure will be developed to ensure that it is flexible to meet the needs of the service. Colin Bailey (CW), Ian Brooke (CL), Melanie Faulkner-Barrett (PPC) and Andy Davice (HR).	Low	The Authority should ensure that all staff attend the training on equality and diversity. This could be undertaken by regularly monitoring and reporting on attendance levels of staff to the Equalities Board and reiterating the importance of this training to management. With regards to the low attendance from City Leisure and City works staff, discussions with heads of service should continue and an action plan should be developed to achieve higher attendance amongst these groups.	People and Equalities	Simon Howick	Simon Howick	0-Jun-2009		Diversity training has been in place in its most recent form for the last 3 years and many staff have been through it. Revised training now written and launched in November 2011 for Management Practice Group, to cascade through the Council	80
EA015	Asset Management	27-Apr-2010	The development of the strategic Asset Management Plan will include for high level challenge of the portfolio together with two pilot area based reviews. The intention is to establish a rolling programme of area based reviews on a prioritised basis. At the same time the Council is embarking on a strategic review of its markets.	Low	Provide a corporate challenge to the size, form, mix and distribution of the current asset base through the continuation of its programme of property reviews of assets. (GREEN)	Corporate Assets	Richard Hawkes	Steve Sprason	7-Apr-2010		The programme of property reviews has continued in line with the Asset Management Plan and will be picked up in the refreshed plan currently being produced.	100
EA015	Asset Management	27-Apr-2010	Work of developing the Strategic Plan for Property and the preparation of a new Asset Management Plan has already commenced. This will fully encompass these requirements.	Low	Ensure that the strategic plans for assets fully encompass the aims of the Council, and the long-term business plans of the service departments and those of its partners.(GREEN)	Corporate Assets	Richard Hawkes	Steve Sprason	7-Apr-2010		The current Asset Management Plan is currently being refreshed and will consider individual Service Plans and will be consulted on fully as part of the adoption process.	100
IA208	General Ledger	1-Oct-2010	Codes may be used incorrectly or not identified for management reporting.	High	A review of cost centre and account codes should be performed to ensure that they remain valid and in use.	Finance	Martin Westmoreland	Nigel Kennedy	1-Oct-2010		The Agresso health check report has been delivered and actions devised. The report recommends and fundamaetal review of the Chart of Accounts and ths is a major piece of work. We are currently working through the implications of this.	30
IA101	Health and safety	1-Mar-2010	Risk assessments should be completed by individual departments for specific Health and Safety Risks. 1/20 assessments tested had not been completed.	High	Officers should be reminded that risk assessment forms should be completed fully upon submission. Any incomplete forms should be returned to the officer for re-work.	People and Equalities	Mark Preston	Simon Howick	1-Jul-2010		Risk assessment training has been designed for delivery in December 2011/January 2012	75

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IA264	Collection Fund	31-Mar-2011	Overpayments and refunds may not be identified on a timely basis.	High	Efforts should be made to investigate all accounts in credit and issue refunds and overpayments if necessary. Going forward, reports should be run on a periodic basis to identify credit balances.	Customer Services	Anne Harvey-Lynch	Helen Bishop	1-Mar-2011		Automated weekly reports are now in place listing all accounts that have had an overall credit generated within a specified time. These are processed on a weekly basis to prevent amounts and values of credits increasing. Backlog of credits is a resource issue that still needs addressing.	80
IA264	Collection Fund	31-Mar-2011	Reliefs may no longer be applicable. The Council may not be maximising their income streams.	High	A review of all single person discount accounts should be undertaken. All individuals should be requested to confirm that they are still eligible for the discount. Where confirmation has not been provided, the relief should be suspended.	Customer Services	Anne Harvey-Lynch	Helen Bishop	1-Mar-2012		Contract with third party supplier is about to be signed for them carry out full review. Project to start 04/01/2012.	100
IA278	Debtors	31-Mar-2011	Debtors are more likely to default on payments if automated direct debits are not set up.	High	The Authority should investigate the use of the direct debit function within Agresso to facilitate periodic payments and payment plans. If the system does not support this function then further enquiries should be made into utilising the Council's cash collection system for this facility.	Finance	Pete Johnson	Nigel Kennedy	1-Jul-2011		Now complete, DDs are being used for Trade Waste and Commercial Property income	100
IA278	Debtors	31-Mar-2011	Unauthorised deletions/alterations may be made to the debtor system if security over access to standing data is not adequately maintained. Unauthorised access to and alteration of system data could assist theft/misappropriation. Inaccurate changes to standing data lead to incorrect invoices being raised.	High	Amendment reports should be produced and distributed to Revenues teams on a monthly basis and reviewed by an appropriate member of staff to confirm that amendments are accurate and authorised.	Finance	Pete Johnson	Nigel Kennedy	1-Mar-2011		Permissions have been reviewed only 3 officers, within the incomes team, can amend.	100
IA278	Debtors	31-May-2011		High	The Authority should investigate the use of the direct debit function within Agresso to facilitate periodic payments and payment plans. If the system does not support this function then further enquiries should be made into utilising the Council's cash collection system for this facility.	Finance	Pete Johnson	Nigel Kennedy	1-Jul-2011		Duplicate recommendation	100
IACC005	Cash Collection	Nov-11	There is no procedure in place to outline how unders and overs should be dealt with during cashing up. Follow up and reporting procedures are based on individual cashier discretion	Medium	Guidance will be produced to ensure departments are aware of their responsibilities with this and the procedures to follow	Finance	Denise Sheppard	Denise Sheppard	01/11/11	31/01/12	A policy in this area will be drafted.	0
IA208	General Ledger	1-Oct-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)	Medium	The Authority should seek to review the chart of accounts on an annual basis. All dormant and duplicate codes should be removed.	Finance	Martin Westmoreland	Nigel Kennedy	1-Mar-2010		This will be picked up as part of the fundamental review of the Chart of Accounts as recommended in the Agresso health check report	30
IA084	Debtors	23-Mar-2010	The Agresso system used for raising of corporate debtors and periodic payments does not have a direct debit function.	Medium	The authority should investigate the functionality of the corporate debtor system to facilitate the use of direct debits for periodic payments and payment plans.	ICT Strategy	Pete Johnson	Nigel Kennedy	1-Oct-2010		Phase 1 of the Direct Debit Project covering Periodic payments complete. Phase 2 of the project is to tackle payment plans	50

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IA172	ICT	27-Apr-2010	We were informed that no user access reviews have been performed recently, to determine who has access to particular network shared drives and if the access rights granted are appropriate. Similarly no formal reviews have been performed to determine and validate the level of access available to users in the applications such as CRM and Iworld.	Medium	The user access rights to network shares should be reviewed, to ensure that only authorised City Council staff can access the specific network shares they are entitled to access. Formal reviews covering user access rights within applications in the system should be performed to identify any remove any excess privileges available to users.	ICT Strategy	David Oakes	Adrian Orchard	0-Apr-2010		Project to migrate from the 'M' drive to a network share with an up to date and standardised structure has been put on hold pending Partnership Board discussions on funding and alternatives. The Business Partners are working to produce official procedures to replace the currently ad hoc approach to reviewing user access rights within applications.	75
IA278	Debtors	31-May-2011		Medium	Efforts should be made to assess all aged debt for write off. Any debts deemed as recoverable (e.g. where payment plans are in place) should be clearly highlighted and, in future, all aged debt should be reviewed on a periodic basis. The method of calculating the bad debt provision should be reviewed and procedures should be drawn up to help members of the Finance team calculate this going forward.	Finance	Martin Westmoreland	Nigel Kennedy	1-Feb-2011		The Method of calculating bad debt provision was reviewed during close down and deemed appropriate. The methodology needs to be documented	80
IA034	Council Tax	10-Jan-2009	Council not undertaken review of all single person discount accounts.	Medium	Review to be done. All individuals to confirm entitlement to discount. When conformation not provided, relief should be suspended.	Customer Services	Anne Harvey-Lynch	Helen Bishop	1-Mar-2011		SPD review now in place and will continue on a rolling review basis. All other discounts/exemptions are now set up on a rolling review.	100
IA034	Council Tax	10-Jan-2009	Procedures missing from shared drive.	Medium	Procedure notes needed for whole Council Tax process. All documents to be held on shared drive.	Customer Services	Anne Harvey-Lynch	Helen Bishop	1-Mar-2011		Lagan back office has now been rolled out into the back office. All processes are scripted through the back office system and linked to the ACS on-line manuals.	100
IA101	Health and safety	1-Mar-2010	Key Pls are not in place for the Health and Safety function. No management information is reported at present. Both documents have been drafted for consideration.	Medium	Pls and management information should be formally agreed and monitored on a regular basis by management. Action plans should be put into place to rectify adverse performance.	People and Equalities	Mark Preston	Simon Howick	01-Jun-2010		CMT received a report on Safety Policy Changes and Safety Performance Indicators in end July 2011 which has now been rolled out	100
IA145	Creditors		Budget information may not acknowledge future commitments. Creditor accruals may be inaccurate.	Medium	The Authority should consider the use of commitment accounting. This would require purchase orders to be posted to cost centres on Agresso when they are raised.	Finance	Denise Sheppard	Nigel Kennedy	1-Dec-2010		we have considered using commitment accounting, and P2P will be implemented once we have completed the Agresso Healthcheck project.	100
IA145	Creditors	1-Apr-2010	Manual controls around purchases and payments decrease the effectiveness of the controls. Payments may be made fraudulently and in error and management have limited comfort over the completeness and accuracy of invoices paid.	Medium	Further consideration should be given to the introduction of an electronic purchase and matching process within the Agresso system. It is acknowledged that a cost will be incurred in the introduction of this workflow; however it will facilitate improved internal control within the Council.	Finance	Denise Sheppard	Nigel Kennedy	1-Dec-2010		P2P will be implemented once the Agresso Healthcheck project has been finalised.	100
IA145	Creditors	1-Apr-2010	Unusual or unauthorised transactions may not be detected, leading to an increased risk or misstatement and fraud.	Medium	The Authority should agree upon a suite of exception reports which should be run and reviewed on a regular basis. These should include: Incomplete orders; Goods received not invoiced; Invoices raised without purchase orders; Unusual payments; and Changes made to supplier standing data. It is acknowledged that a number of these reports cannot be run from Agresso unless an automated purchase order process is enabled (see issue #2). In these cases, the Authority should consider collating this information manually.	Finance	Denise Sheppard	Nigel Kennedy	1-Aug-2010		during the implementation of P2P these reports will be designed and implemented.	100

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IA264	Collection Fund	31-Mar-2011	Debts are not collected or reviewed on a timely basis.	Medium	The Council should regularly review tenants' accounts in arrears and ensure that reminders, formal notices, etc. are being issued in line with procedure. A review of all accounts in arrears over one year should be undertaken to ensure that necessary legal action has been undertaken with write offs made as appropriate.	Customer Services	Anne Harvey-Lynch	Helen Bishop	1-Mar-2012		On previous audit trackers I have asked for confirmation that "tenants" is a typing error and should read "Council Tax". All Council Tax billing and recovery notices up to and including liability order are system generated and parameters are set in line with legislation - hence the query is this Council Tax or Rents? Assuming it is Council Tax - reports are in place to list all acc's post liability order stage by age of debt and recovery status. These are used to target area's of recovery work i.e. monthly targets, bankruptcy work. Report was generated in Oct 2010 on all closed acc's on the system with action being taken by either moving recovery stages on if applicable or submitting acc's for w/off. All these w/off's were processed before year end.	100
IA278	Debtors	23-Mar-2010	The Council does not run exception reports to display all significant credit notes raised.	Medium	Exception reports disclosing all credit notes should be run on a periodic basis. All significant credit notes should be reviewed by management to ensure they are valid and appropriate.	Finance	Pete Johnson	Nigel Kennedy			cross ref A1082 - complete	100
IA278	Debtors	23-Mar-2010	The provision against doubtful debts should be calculated by individual devolved departments.	Medium	All responsible officers should meet to discuss individual approaches to calculation of the bad debt provision.	Finance	Martin Westmoreland	Nigel Kennedy	0-Apr-2010		Officers discuss month end issues on a regular basis	100
IA278	Debtors	31-Mar-2011	Credit notes may be raised inappropriately or in error and revenue may not be optimised.	Medium	Exception reports disclosing all credit notes should be run on a periodic basis. All significant credit notes should be reviewed by management to ensure they are valid and appropriate.	Finance	Anna Winship	Nigel Kennedy	1-Mar-2011		This is run every two months.	100
IA278	Debtors	31-Mar-2011	Write off procedures should be reviewed so that they are consistent across the entire Council. These should be re-distributed to staff and kept electronically on the shared drive.	Medium	Write off procedures should be reviewed so that they are consistent across the entire Council. These should be re-distributed to staff and kept electronically on the shared drive.	Finance	Nigel Kennedy	Nigel Kennedy	1-Mar-2011		Write off procedures have now been reviewed	100
IACC002	Cash Collection	Nov-11	The Council holds a cash suspense account for all erroneous cash transactions. It is best practice that all transactions hitting this account should be cleared on a timely basis (within 1 month). At the time of audit a total of 230 transactions with a total value of £194,535 were outstanding on the account. The oldest amount was dated July 2010.	Medium	Work has been performed following the finance restructure to review the suspense accounts. Further efforts will be made to identify accounts and process refunds or write offs if required.	Finance	Denise Sheppard	Denise Sheppard	01/11/11		Details of all suspense items are being circulated throughout the authority (via Service Heads) to assist in clearing suspense account.	100
IACP001	Car Parking	Aug-11	Cash balances may be incomplete, indicating the potential loss or theft of Council income.	Medium	An additional part of the reconciliation will be introduced whereby details of the cash counted will be included on the cashing up sheet. All reconciliations will be signed by the Car Parking Manager and any differences over £10 will be formally investigated and documented. The details of this control will be included in procedure noted.	Direct Services	Jason Munro	Jason Munro	1st August 2011		recommendation complete	100

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IACP006	Car Parking	Aug-11	Assets may have been lost or stolen. The value of Council assets may be overstated.	Medium	All officers will be reminded of the requirements to record in full when assets have been issued on long term loan. Inventory checks will be performed by management on a regular basis and documentation retained to evidence the process.	Direct Services	Jason Munro	Jason Munro	1st August 2011		recommendation complete	100
IATM002	Treasury Management	Nov-11	Last year we pointed out that actual cash flows were not compared to those budgeted in the cash flow forecast. A procedure of reviewing large movements has been introduced; however this is an informal process and the outputs are not formally considered or reported. Monthly reports are provided to the Corporate	Medium	A procedure will be introduced going forward for reporting large movements over a set threshold to the s151 officer during monthly finance meetings. At present, the cash flow and borrowing position of the Authority is static and does not pose a risk to financial resilience. Following the introduction of self financing in 2011/12, the profile of	Finance	Anna Winship	Anna Winship	31/10/11		Cashflow actual against forecast is now being reported on a monthly basis to the S151 Officer.	100
IACC006	Cash Collection	Nov-11	It was identified that one member of staff involved in the bank reconciliation process holds access to administration and cash receipting functions in PARIS. It should be noted that no evidence has been found that cash receipting access has been used as this has been set up only to facilitate sickness cover.	Medium	Though the member of staff has very limited day to day involvement in cash receipting the point is accepted and agreed to be best practice. Access rights will be reviewed and changes made as necessary.	Finance	Denise Sheppard	Denise Sheppard	01/11/11		Permissions have been reviewed, and any member of the team carrying out the bank reconciliations does not have admin permissions	100
IACC003	Cash Collection	Nov-11	Daily reconciliations are performed between the PARIS system and the General Ledger (Agresso), to ensure that the interface between the systems has operated correctly. At the time of audit, no reconciliations had been performed for the previous 9 days	Low	The reconciliations were not completed due to staff absence. The backlog has now been cleared and all reconciliations are up to date.	Finance	Denise Sheppard	Denise Sheppard	01/11/11		Work being undertaken, still reviewing process. Investigating differences and correcting.	80
IA278	Debtors	31-Mar-2011	Inconsistencies could lead to inefficiencies in processes, resulting in the Council not maximising its cash flow from its revenue generating streams.	Low	In order to ensure that the issues which have been highlighted by this review are addressed effectively within the revised system, it is imperative that staff are fully trained to allow the Council to make best use of the revised structure.	Finance	Pete Johnson	Nigel Kennedy	1-Jul-2011		Training complete. Direct Debit training ongoing.	100

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IACC001	Cash Collection	Nov-11	Random spot checks were performed at 3 Council sites where cash is collected. In each case, the physical controls around cash were understood and validated and a spot check was performed on the till balance to ensure completeness. The following issues were noted during these visits (sites are to remain anonymous for the purpose of reporting)At 1 site, the keys for the till are kept in the till lock throughout the day; Cashing up is only performed on a weekly basis at 1 site visited. Whilst the level of cash received is often low, officers did reflect upon large cash transactions that remained in the safe for a number of nights before banking; The cashing up process is not reviewed by an independent officer at 1 site. This is common practice on the other sites visited; and Key logs are not maintained at all sites	Low	Instructions will be issued to all cash collection offices to remind them of best practice in these areas. The Revenues Manager is planning to implement spot checks on cash offices to ensure that effective physical controls are in place.	Finance	Pete Johnson	Pete Johnson	01/11/11		Revised Guidance has been issued, and spot checks have been built into workplan for the next quarter	100
IACP002	Car Parking	Aug-11	The Council does not have detailed information on the whereabouts of their assets, leading to an increased risk of misappropriation.	Low	The department now has an established team responsible for Shopmobility. The Car Parking manager will perform spot checks on the assets in addition to the quarterly full stock count.	Direct Services	Jason Munro	Jason Munro	1st August 2011		recommendation complete	100
IACP003	Car Parking	Aug-11	Non compliance may not be identified leading to lost income and potential fraud.	Low	It has been agreed with audit that it is sufficient for this control to be performed on a weekly basis in order to balance efficiency and risk. All differences will be followed up and reasons clearly documented on the reconciliation. The Parking Manager will monitor trends to ensure that issues are not indicative of misappropriation. Procedure notes will be updated to reflect this change in process.	Direct Services	Jason Munro	Jason Munro	1st August 2011		recommendation complete	100
IACP004	Car Parking	Aug-11	Any suspicious or fraudulent activity may not be identified and followed up on a timely basis.	Low	It has been agreed with audit that it is sufficient for this control to be performed on a weekly basis in order to balance efficiency and risk. All differences will be followed up and reasons clearly documented on the reconciliation. The Parking Manager will monitor trends to ensure that issues are not indicative of misappropriation. Procedure notes will be updated to reflect this change in process.	Direct Services	Jason Munro	Jason Munro	1st August 2011		recommendation complete	100
IACP005	Car Parking	Aug-11	The Council does not have full transparency over the use of their assets.	Low	A requirement to include a photocopy of appropriate ID on file is included within the procedure notes.	Direct Services	Jason Munro	Jason Munro	1st August 2011		recommendation complete	100
IACP007	Car Parking	Aug-11	Cash balances may be incorrectly stated. The Council may not identify lost or stolen cash on a timely basis.	Low	Documentation should be increased to outline the reason for all variances over the £10 threshold. This will be reiterated to officers and examples of good documentation provided for reference.	Direct Services	Jason Munro	Jason Munro	1st August 2011		recommendation complete	100
IATM001	Treasury Management	Nov-11	The Treasury Management Manual requires interbank transfers to be approved by 3 separate authorising officers. Only 2 authorisations were obtained for 1 of the 7 transactions processed in year.	Low	The Councils current policy for 3 signatories will be reviewed to consider if 2 signatures is sufficient to mitigate against the risk of inappropriate transfers. This is deemed a reasonable approach by Internal Audit.	Finance	Anna Winship	Anna Winship	01/10/11		This procedure has now been amended and approved and is in place	100

Ref	Review	Review Date	Issue Noted	Risk Rating	Recommendation	Service	Updater	Owner	Due Date	Forecast Completion Date	Comments	% Complete
IATM003	Treasury Management	Nov-11	An investment reconciliation is performed every month to ensure that the total value of investments in the General Ledger agrees to the transactions undertaken in that month. The transaction listing used for this control should be authorised for use. This was not performed in May 2011.	Low	All supporting documentation should be approved for use in reconciliations	Finance	Anna Winship	Anna Winship	31/10/11		Reconciliations are now fully signed off	100
IATM004	Treasury Management	Nov-11	All bank accounts should be subject to regular independently reviewed reconciliations and reasons for any imbalance properly investigated and actioned. It is best practice that any reconciling items should be cleared promptly (within 1 month of the date of reconciliation). It was noted when reviewing the General Fund bank reconciliation that 1 reconciling item of £21,030.57 has been outstanding since April 2011.	Low	The reconciling items relates to a year end accrual journal which will be cleared when opening balances are rolled forward on the General Ledger (this will occur on completion of the 2010/11 External Audit). It is agreed that explanations for reconciling items should be detailed on the reconciliation with information on the action that will be taken.	Finance	Denise Sheppard	Denise Sheppard	31/10/11		A full explanation is included on all reconciling items	100
IACC004	Cash Collection	Nov-11	Reconciliations of PARIS balances and PARIS suspense accounts are not signed as reviewed. This is due to both controls being performed electronically	Low	Daily reconciliations of the PARIS and Agresso balances are not signed as reviewed.	Finance	Denise Sheppard	Denise Sheppard	01/11/11		Daily reconciliations of the PARIS and Agresso balances are not signed as reviewed.	100

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