

| Ref | Review | Review Date | Issue Noted | Risk Rating | Recommendation | Updater | Owner | Due Date | Forecast Completion Date | Comments |
|-------|----------------------|-------------|---|-------------|--|--------------|---------------|-------------|--------------------------|---|
| EA008 | 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 | High | 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reiterating the importance of this training | Mel Magee | Simon Howick | 30-Jun-2009 | | This measure has since been superseded and new scheme is in place including both training sessions and planned e-learning sessions for staff across the organisation. |
| EA043 | Audit Opinion Memo | 1-Oct-2011 | The TB provided was not detailed enough to agree the ledger to the financial statements | Medium | For next year, provide a version of the TB that has code breakdowns and service analysis which allows it to be agreed to the statements | Anna Winship | Nigel Kennedy | 30-Jun-2012 | | This recommendation will be addressed as part of the 11/12 closedown process |
| EA044 | Audit Opinion Memo | 1-Oct-2011 | Some working papers which were out of date and did not agree to the notes in the Accounts e.g. Note 27 segmental analysis.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. | Anna Winship | Nigel Kennedy | 30-Jun-2012 | | This recommendation will be addressed as part of the 11/12 closedown process |
| EA045 | Audit Opinion Memo | 1-Oct-2011 | The Financial Statement did not disclose 2008/09 comparatives for balance sheet items. These were required. | Medium | Ensure all required disclosures are included in the statements. | Anna Winship | Nigel Kennedy | 30-Jun-2012 | | This recommendation will be addressed as part of the 11/12 closedown process |
| EA046 | Audit Opinion Memo | 1-Oct-2011 | 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. | Anna Winship | Nigel Kennedy | 30-Jun-2012 | | This recommendation will be addressed as part of the 11/12 closedown process |
| EA047 | Audit Opinion Memo | 1-Oct-2011 | 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. | Anna Winship | Nigel Kennedy | 31-Mar-2012 | | We have put processes in place at the end of March to ensure that the AP reconciliation is completed accurately and timely |
| EA048 | Audit Opinion Memo | 1-Oct-2011 | 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. | Anna Winship | Nigel Kennedy | 31-Mar-2012 | | This recommendation will be addressed as part of the 11/12 closedown process |
| EA049 | Audit Opinion Memo | 1-Oct-2011 | 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 | Anna Winship | Nigel Kennedy | 30-Jun-2012 | | This recommendation will be addressed as part of the 11/12 closedown process |
| EA051 | AGS | 30-Sep-2011 | The Council should check on the implementation of the recs made in our interim report. | Medium | The Council should check on the implementation of the recs made in our interim report. | Anna Winship | Nigel Kennedy | 31-Mar-2012 | | All recommendation are now upto date and the current year interim report findings have been responded to |
| EA052 | AGS | 30-Sep-2011 | 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. | Anna Winship | Nigel Kennedy | 30-Jun-2012 | | This recommendation will be addressed as part of the 11/12 closedown process |
| EA053 | AGS | 30-Sep-2011 | 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 he financial statements to ensure that they agree. Provide an explanation | Medium | Provide an explanation for any variance. | Anna Winship | Nigel Kennedy | 30-Jun-2012 | | This recommendation will be addressed as part of the 11/12 closedown process |

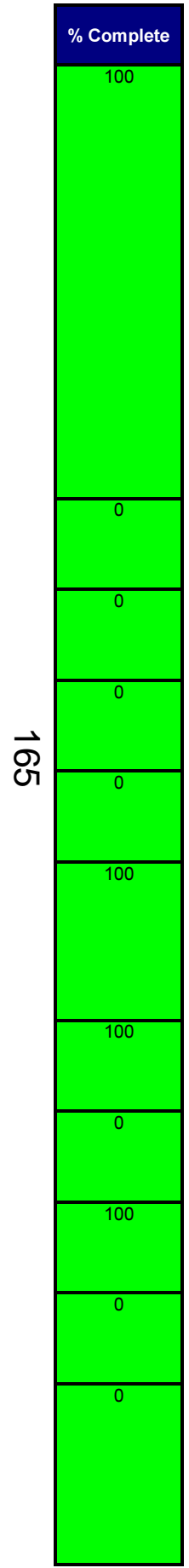
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|-------|-------------------------------------|-------------|---|--------|---|----------------|----------------|-------------|-------------|---|
| EA054 | AGS | 30-Sep-2011 | Include all bank accounts in the financial statements. | Medium | Include all bank accounts in the financial statements. | Anna Winship | Nigel Kennedy | 30-Jun-2012 | | This recommendation will be addressed as part of the 11/12 closedown process |
| EA055 | AGS | 30-Sep-2011 | Review cut-off prior to presenting the accounts to audit. | Medium | Review cut-off prior to presenting the accounts to audit. | Anna Winship | Nigel Kennedy | 30-Jun-2012 | | This recommendation will be addressed as part of the 11/12 closedown process |
| EA071 | Certification of Claims and Returns | 30-Dec-2011 | On testing the uncashed cheques on report hb 9882f, some were duplicated | Medium | Ensure that uncashed cheques contained within report hb9883f are only counted once. | Pauline Hull | Helen Bishop | 30-Apr-2012 | | Agreed to note this recommendation when dealing with this report |
| EA074 | Certification of claims and returns | 30-Dec-2011 | Property prices held agree to those used to calculate the claim, the council is unable to provide evidence that the prices represent those as at January 1999. | Medium | Review the 24% discount rate for the value of stock used in the Housing Finance base data return | David Watt | Nigel Kennedy | 1-Jul-2012 | | This has been a validation query for several years, it is intended to undertake a review to be completed by June 2012. exploring the options available to the council and to establish the most cost effective way forward to resolve these issues as well as |
| EA019 | 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. | Richard Hawkes | Steve Sprason | 27-Apr-2010 | 30-Jun-2012 | Progress has been made and information is now held and being gathered to identify the expenditure and income, this will be complete as part of the closedown process for 2011/12 |
| 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 | David Oakes | Adrian Orchard | 31-Jan-2011 | 30-Aug-2012 | Will be completed as part of the M drive replacement project. |
| EA067 | Certification of Claims and Returns | 30-Dec-2011 | Some of the reports required to enable testing to be carried out were difficult to obtain, due to lack of technical skills | Medium | Ensure that the necessary IT technical skills are readily available to run Academy reports for subpopulations that need to be tested | Pauline Hull | Helen Bishop | 1-Apr-2012 | | We have a new City ICT team responsible for this area of work. We will work with them to ensure their staffing resources are fully up skilled by next year |
| EA006 | 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 | Jarlath Brine | Peter McQuitty | | | An external Peer Review on the 18/19th January 2012 tested the authority against the EFLG "Achieving" level. The outcome was a successful accreditation, with a full report including further recommendations from the Peer Review team mainstreamed into the current action plans contained within the recently approved Corporate Equality Scheme 2012-2015. Corporate/ Service Area equality objectives will be reviewed in February & March 2012 to determine progress against the outlined targets. The Head of P&E will report progress to VAP Scrutiny Committee on March 26th 2012. |
| EA050 | AGS | 30-Sep-2011 | Better attention to detail and review of supporting working papers | 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 officer time and reduce the need for additional fees in future. | Anna Winship | Nigel Kennedy | 30-Jun-2012 | | This recommendation will be addressed as part of the 11/12 closedown process |

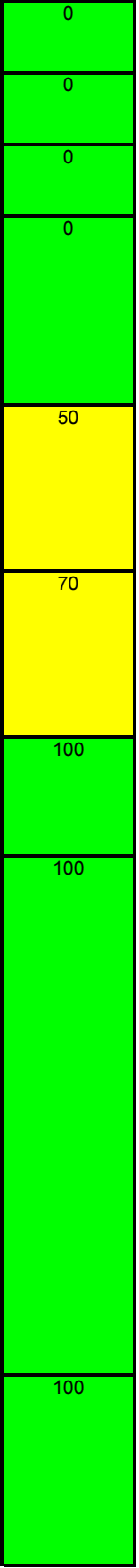
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| EA065 | Certification of Claims and Returns | 30-Dec-2011 | There were some delays in getting information needed to complete the audit of the Housing Benefit and Council Tax claim | Medium | Ensure that enough resources are available to allow the Council to answer audit questions and queries | Pauline Hull | Helen Bishop | 28-Feb-2012 | | We have agreed for the audit to begin earlier next year, and for the workbooks to be provided promptly by the DA to facilitate this. The relevant staffing resources have got this time scheduled into their diaries |
| EA066 | Certification of Claims and Returns | 30-Dec-2011 | The adjustments in cell 23 on the claim had not been made prior to processing the claim | Medium | Process all adjustments from cell 23 before producing the Housing Benefit and Council Tax claim | Pauline Hull | Helen Bishop | 30-Apr-2012 | | Agreed to process all adjustments prior to producing the claim |
| EA068 | Certification of Claims and Returns | 30-Dec-2011 | Testing of rent rebates identified one case where the incorrect amount of WTC & CTC had been used resulting in overpayment of benefit, a further sample of 40 cases were reviewed and a further 2 errors were noted. | Medium | Ensure that officers are aware of the need to apply the correct rates of WTC and CTC | Pauline Hull | Helen Bishop | 28-Feb-2012 | | Project Atlas has removed the need for manual intervention in these cases |
| EA069 | Certification of Claims and Returns | 30-Dec-2011 | Testing identified errors, which should have been identified by officers | Medium | Ensure that internal checks cover the areas where we have identified errors | Pauline Hull | Helen Bishop | 31-Jan-2012 | | Agreed - work plan will be adjusted to take these into account |
| EA070 | Certification of Claims and Returns | 30-Dec-2011 | Testing of rent rebate technical overpayments identified 2 overpayments classified as technical rather than claimant error, a further 26 cases were identified where the overpayment was classified mistakenly. | Medium | Ensure that officers are aware of the correct classification of overpayments | Pauline Hull | Helen Bishop | 31-Jan-2012 | | Training update has been provided to all Assessors |
| EA072 | Certification of claims and returns | 30-Dec-2011 | The housing related claims use a system called Logasnet to enter data for the claim. A number were not completed. The prescriptive guidance says that where the value for a field on the claim is nil, a zero must be entered. | Medium | For claims entered onto Logasnet, check that zeros are entered in any cells with a nil value, before sending the claim. | David Watt | Nigel Kennedy | 31-Jan-2012 | | Agreed, a data review of Housing Subsidy cell entries will be undertaken before certification and submission to external audit |
| EA073 | Certification of claims and returns | 30-Dec-2011 | The Council carried out a comprehensive survey about 11 years ago, and the results are held by the Council, the entries into the claim have been adjusted each year to reflect stock movements, but individual listings for each entry has not been kept | Medium | Survey the housing stock to support property listings used in the Housing finance base data return | David Watt | Nigel Kennedy | 31-Jan-2012 | | A full reconciliation of the base data information has been completed and will be sufficient to ensure that the information required on the replacement for the Base Data return is complete |
| EA075 | Certification of claims and returns | 30-Dec-2011 | The base data return was not calculated in accordance with grant instructions | Medium | Ensure that the Housing Finance base data return is calculated next year in accordance with grant instructions | David Watt | Nigel Kennedy | 30-Mar-2012 | | As 2011/12 is the final year of the existing Housing Subsidy regime much of the stock information currently required from Base Data returns will no longer be required. |
| EA076 | Certification of claims and returns | 30-Dec-2011 | The housing Subsidy return was found not to be calculated in | Medium | Ensure that the Housing Subsidy return is calculated next year in | David Watt | Nigel Kennedy | 30-Mar-2012 | | There will be no Housing Subsidy returns to complete for 2012/13 |

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| IA346 | Commercial Property | 16-Mar-2012 | In order to ensure income is maximised, accounts should be set up on Agresso immediately following agreement of a tenancy. The tenancy agreement outlines the date that billing will commence. Where possible, invoices should be raised in advance. The central income team are responsible for setting up accounts and billing tenants following receipt of a change note from corporate assets | High | Income may not be billed on a timely basis, leading to an increased risk that write offs may occur. | | Richard Hawkes | 31-Mar-2012 | | Currently there is no formal procedure in place to outline the timescales for communicating change notes and processing invoices. A written procedure note will be put in place to reflect that change forms should be issued and bills raised within a set timescale. In addition a listing of what information should be provided with a change form will be included to avoid processing delays |
| IA349 | Commercial Property | 16-Mar-2012 | Currently no reconciliation is undertaken between Uniform and the fixed asset register to ensure that a complete listing of commercial properties is maintained. This reconciliation was being performed on regular basis until August 2011 but has ceased following the departure of the capital accountant | High | Income is not maximised and property valuations are not accurately stated in the financial accounts. | Anna Winship | Nigel Kennedy | 30-Jun-2012 | 18-May-2012 | The Council has appointed a new Capital Accountant. Going forward the fixed asset register and Uniform will be reconciled on a quarterly basis. |
| IA333 | Commercial Property | 16-Mar-2012 | All commercial property income is raised on the Agresso (General Ledger) system. There is currently no reconciliation performed between Agressor and Uniform to ensure that all the rented properties are being billed. It is understood that a full reconcile | Medium | Income is not maximised if we are not billing all properties. | Richard Hawkes | Pete Johnson | 30-Jun-2012 | | Both Finance and corporate assets are to review the reconciliation process to ensure that a formal reconciliation between Uniform and Agresso can be performed on a quarterly basis going forwards. |
| IA100 | Trade Waste | 1-Jan-2012 | There are currently no procedure notes in place for the White Space system or Trade Waste processes. | Medium | Produce procedure notes and ensure kept up to date | Joanne Gardner | Phil Dunsdon | 31-Jan-2012 | 30-Jun-2012 | The procedure notes will be completed following Whitespace version 7.5 going live, which is taking place in March 2012 to ensure they are all up to date and relevant to the upgraded software. These should be completed by May 2012. |
| IA327 | Health and safety | 1-Mar-2010 | Key PIs 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 | PIs 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. | Mark Preston | Simon Howick | 30-Jun-2010 | 30-Apr-2012 | CMT is now scheduled to receive a report on all Health and Safety issues during April 2012, and these will be reported every 6 months |
| IA342 | 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 v | 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 | David Oakes | Adrian Orchard | 30-Apr-2010 | 30-Sept-2012 | Will be completed as part of the Windows and Office upgrade programme. |

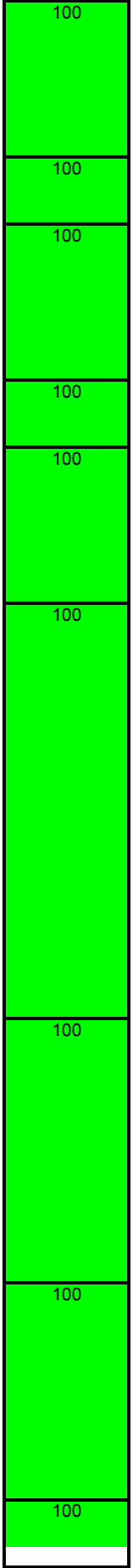
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| IA172 | Homelessness | 1-Nov-2011 | Management are not aware of the costs of services, increasing the risk that overspends may not be identified and management decisions cannot be made effectively. | Medium | Staffing issues at the start of the year combined with year end close down resulted in a high level review of the Communities and Housing cost centers. Since August 2011 we have appointed a permanent finance business partner to City Regeneration and a per | Martin Westmoreland | Graham Stratford | 1-Nov-2011 | | Reporting is now available via Corvu, and regular meetings with the Finance team |
| IA347 | Housing Rents | 1-Jan-2012 | Tenancy agreements could not be evidenced as held and signed by both Council and Tenant | Medium | Management team should ensure that Tenancy Agreements are completed, signed and filed for at least 6 years | Anna Winship | Graham Stratford | 31-Jan-2012 | | The council has put in place a procedure to check that all new tenancy agreements are signed by the tenant and officer ahead of processing |
| IA339 | Housing Benefits | 19-Mar-12 | The time taken to process changes of circumstances has increased from an average of 9.87 days in 10/11 to 12.31 in 11/12 against a target of 10 days. Also the time taken to process new claims has increased from an average of 16.52 days in 10/11 to 17.95 days in 11/12 against a target of 14 days | Medium | Reduce days taken to process changes and new claims | Paul Wilding | Paul Wilding | 31-Mar-2012 | 30-Jun-2012 | All overpayments where there are no arrangements in place are to be reviewed before the year end an assess for write off. With regards to the processing times, the time taken to process new claims has increased due to the restructure within customer Services and the time taken to implement initiatives from the DWP. The Council are looking to improve performance from Q1 in 12/13 |
| IA340 | Housing Benefits | 19-Mar-12 | The Council currently performs 30 spot checks a month on claims processed. All results are recorded on standardised checking forms and any errors logged centrally and amended within 5 days. The following issues were noted when reviewing 25 spot checks p | Low | Issues with processing accuracy may not be identified on a timely basis, increasing the risk that subsidy may be reclaimed from the Council | | Helen Bishop | 31-May-12 | | The process for the quality spot checks will be reiterated to officers. Additional resource is to be deployed to ensure the quality of Housing Benefits claims. |
| IA344 | Collection Fund | 1-Jan-2012 | Council tax information may not be accurate and complete resulting in incorrect billing. If reconciliations are not reviewed, errors and omissions may not be identified on a timely basis | Low | The council are aware of the reconciling items and are investigating this with the valuation office. This should be rectified by the 12/13 billing run | Anne Harvey-Lynch | Helen Bishop | 31-Mar-2012 | | The Council are aware of the reconciling items and are investigating this with the valuation office, this will be rectified by the 12/13 billing run |
| IA345 | Commercial Property | 16-Mar-12 | There are no procedure notes in place to outline the process for agreeing and setting up new tenancies. Whilst there is a process in place, the information requested from tenants differs depending on the nature of the arrangement. | Low | Adequate checks should be performed on tenants before leasing properties. | | Richard Hawkes | 31-Mar-12 | | Local procedure notes are in the process of being drawn up to outline all processes within commercial property. The set up process will be covered in these documents. |
| IA336 | Trade Waste | 1-Jan-2012 | There is no formal timeline for running one off invoices which will be parked until a batch can be processed. | Low | Invoices should be raised regularly | Joanne Gardner | Phil Dunsdon | 31-Jan-2012 | 31-Mar-12 | This is now planned as a monthly task, therefore invoices are raised monthly. Action completed. |
| IA313 | Trade Waste | 1-Jan-2012 | Invoices are raised for accounts within Agresso, 3/25 customers tested had not been invoiced. Revenue may not be recovered. | Low | Ensure invoices are raised and the error on Whitespace is resolved | Joanne Gardner | Phil Dunsdon | 31-Jan-2012 | 31-Mar-12 | The upgrade to Whitespace version 7.5 will resolve this whitespace issue and the software will highlight any unpaid invoices. Action completed |

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| IA339 | Trade Waste | 1-Jan-2012 | A number of unmatched payments were identified on customer accounts. | Low | A cleansing exercise should be performed to identify the correct accounts for all unmatched payments. Going forward, a Trade Waste suspense account should be put in place and all entries reviewed on a monthly basis to ensure that all payments are correctly shown | Joanne Gardner | Pete Johnson | 31-Jan-2012 | 31-Mar-12 | A matching exercise has been completed on those identified and this is now done monthly. A suspense account is in place for the Council. Action Completed |
| IA348 | Cash collection | 1-Nov-2011 | Differences in the interface may not be identified on a timely basis leading to an increased risk that cash may not be posted to customer accounts and balances may be misstated. | Low | The reconciliations were not completed due to staff absence. The backlog has now been cleared and all reconciliations are up to date. | Denise Sheppard | Nigel Kennedy | 1-Nov-2011 | | Post now filled and reconciliations up to date Some small historical items still to be investigated and resolved |
| IA348 | Collection Fund | 1-Jan-2012 | Errors and omissions in balances may not be identified on a timely basis | Low | There was a delay in some of these reconciliations at the beginning of the year due to a handover of tasks. All systems reconciliations are now completed and reviewed up to date | Anna Winship | Nigel Kennedy | 31-Mar-2012 | | There was a delay in some of these reconciliations at the beginning of the year due to a handover of tasks. All systems reconciliations are now completed and reviewed up to date |
| IA350 | General Ledger | 1-Jan-2012 | The Council has not completed its review of account and cost codes. Therefore, there may be incorrect or dormant codes on the system which are either being used incorrectly or not identified for management reporting. | Low | A complete review of all account codes has not yet been performed. Open prior year issue. | Anna Winship | Nigel Kennedy | 31-Oct-2012 | | Now complete as part of the Agresso Health check report |
| IA350 | Commercial Property | 16-Mar-12 | Monthly budget reports are produced for commercial property. No report was produced in August 2011. This was due to resource constraints. | Low | Variances in budget may not be noted and investigated in a timely manner. | | David Watt | | | Budget reports have been produced on a monthly basis since this date. |
| IA351 | General Ledger | 1-Jan-2012 | The Agresso system currently has over 250 users throughout the Council. Currently no review is performed on the access list to ensure that access rights are up to date and reasonable. In addition, no exception reports are run to identify and review change | Low | The system may be open to misuse. If no monitoring reports are produced, management can have limited comfort over the appropriateness of access and changes to the system. | Anna Winship | Nigel Kennedy | 31-Oct-2012 | | Current users have been reviewed and super users rationalised |
| IA352 | Housing Benefits | 19-Mar-12 | Housing Benefits calculations are driven by parameters inputted into the Academy system. Updated legislation is provided to the Council by the DWP ahead of the start of the financial year to enable these changes. All significant amendments are reviewed | Low | Corporate knowledge will be lost if officers do not know how to carry out changes to parameters. If changes to parameters are not reviewed, errors may not be identified on a timely basis. | | Paul Wilding | 31-Mar-12 | | A procedure note is in place to explain to officers how to change parameters on the system. This will be re-circulated. From 2012/13, housing allowance will be changed annually. It is agreed that the review of all annual changes will be formalised. |

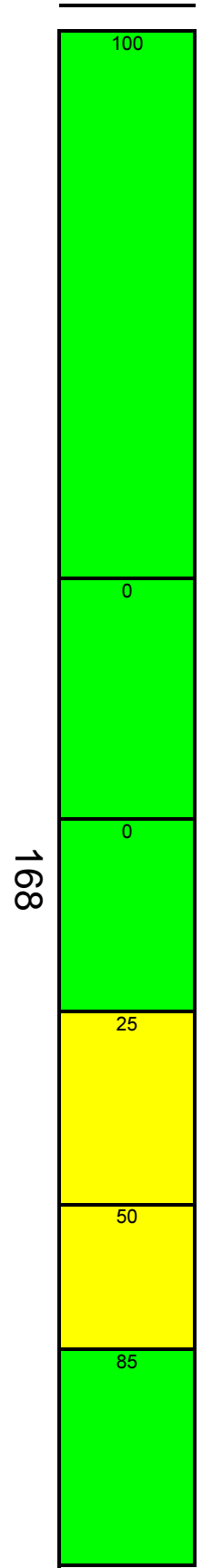




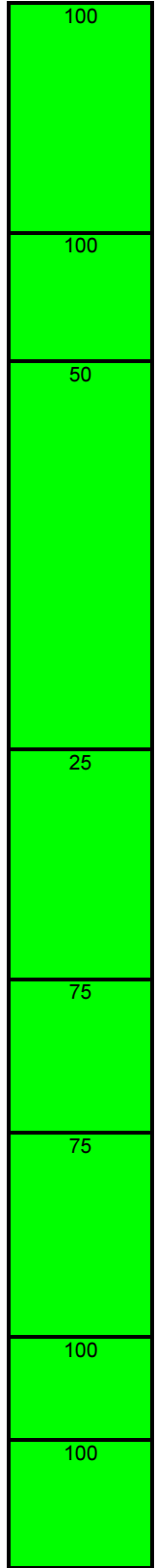
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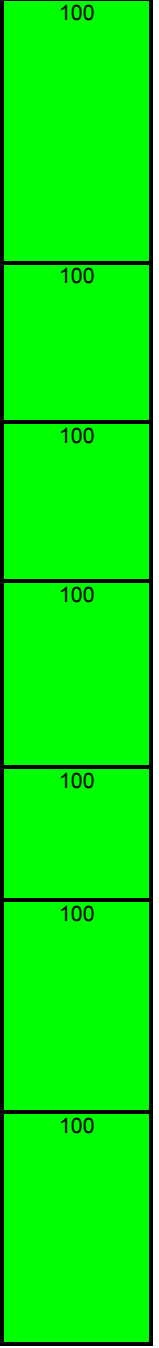


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