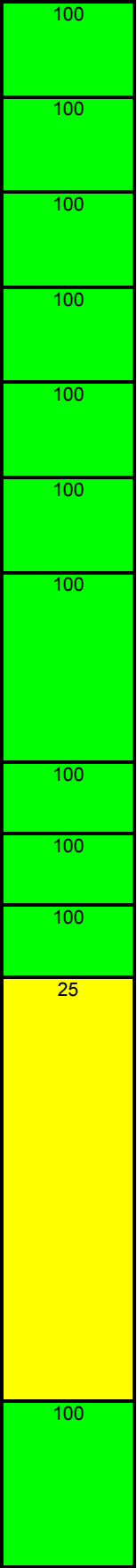


Ref	Review	Review Date	Issue Noted	Risk Rating	Recommendation	Updater	Owner	Due Date	Forecast Completion Date	Comments
EA043	Audit Opinion Memo	1-Oct-2011	The TB provided was not detailed enough to agree the ledger to the financial statements	Medium	For next year, provide a version of the TB that has code breakdowns and service analysis which allows it to be agreed to the statements	Anna Winship	Nigel Kennedy	30-Jun-2012		This recommendation has been 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EA044	Audit Opinion Memo	1-Oct-2011	Some working papers which were out of date and did not agree to the notes in the Accounts e.g. Note 27 segmental analysis.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 has been 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 has been 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 has been 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 has been addressed as part of the 11/12 closedown process
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 has been 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 has been addressed as part of the 11/12 closedown process
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 has been 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 has been 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		Now complete and uncashed cheques were only counted once
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 has been decided that as part of the development of the HRA Business Plan that a request for a stock condition survey is undertaken in 2012/13. Part of the brief will be to enhance the Council's current HRA dwelling property valuation information. That said further discussions with external audit are needed to assess the future relevance of this data given the abolishment of the previous subsidy regime, Government affordable rent policy and the drive for increasing HRA stock numbers via new build.
EA019	Asset Management	27-Apr-2010	A profit centre approach will be established in respect of discrete property portfolios e.g. 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 e.g. 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 has been completed as part of the closedown process for 2011/12

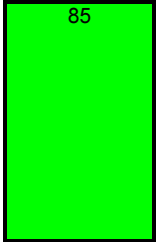
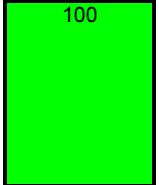
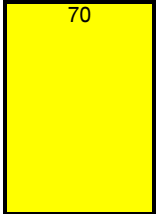
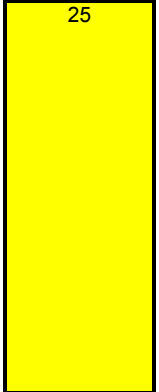
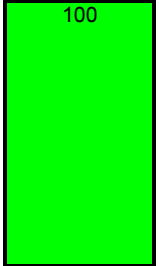
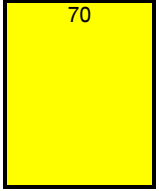
EA002	Certification of Claims and Returns	23-Mar-2010	All PC and Laptop Assets recorded with user and location details. All infrastructure Assets to be documented (with photographic evidence where possible) with location details	Medium	The Council should obtain a record of the laptop allocations and confirm their location	David Oakes	Jane Lubbock	31-Jan-2011	30-Aug-2012	Will be resolved as part of the Windows 7 upgrade project
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. A full reconciliation as at 31st March 2012 has now been completed.
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 Agresso and Uniform to ensure that all the rented properties are being billed. It is understood that a full reconciliation of all property income was performed in 2010 and that the Council has plans to produce another reconciliation as part of the 2011/12 close down process.	Medium	Income is not maximised if we are not billing all properties.	Richard Hawkes	Pete Johnson	30-Jun-2012	31-July-2012	Quarter one reconciliation will be completed early July
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-July-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 July 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	New arrangement in place for H&S reporting to go to CMT on a quarterly basis. Improvement made in management of premises related H&S i.e. risk-based programme in place to give assurance
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 M drive replacement project

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 were reviewed before the year end and assessed for write off. With regards to the processing times, there has been a fundamental service review within the Service and the implementation of the recommendations from this review will ensure performance is driven up.
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.	Low	Issues with processing accuracy may not be identified on a timely basis, increasing the risk that subsidy may be reclaimed from the Council	Anne Harvey-Lynch	Helen Bishop	31-May-12	30-Aug-2012	The recommendations from the fundamental service review were to create a new post, of which this will be one of their tasks to complete. This post is currently vacant therefore will not be complete until Aug 2012.
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		Issues have been raised with the Valuation Office and have now been rectified
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		all procedure notes now complete

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