

Audit Tracker

23

Ref	Review	Review Date	Issue Noted	Risk Rating	Recommendation	Updater	Owner	Due Date	Forecast Completion Date	Comments	% Complete
EA074	Certification of claims and returns	30-Dec-2011	Property prices held agree to theos 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	30/6/2012	This has been an audit requirement for several years. In 2012/13 a decision will be made to determine the extent and detail associated with a stock condition survey for the HRA stock. Part of the brief will be to review information that will enhance the Council's ability to meet the data requirements of this audit query. However, discussions with our external auditor's are needed to ascertain the relevance of this requirement given the abolishment of the old subsidy regime.	100
EA361	Annual Governance report	1-Sep-2012	Ensure that the coding structure in place supports appropriate disclosures in the financial statements. Ensure that staff are aware of the guidance on coding and receive appropriate training. Undertake sample checking by a more senior member of staff to confirm the accuracy of the coding.	Medium	Ensure that the coding structure in place supports appropriate disclosures in the financial statements. Ensure that staff are aware of the guidance on coding and receive appropriate training. Undertake sample checking by a more senior member of staff to confirm the accuracy of the coding.	Anna Winship	Anna Winship	31-Jan-2013		As part of the closedown process all coding will be checked by a senior member of staff, and training is being carried out to ensure all staff are aware of the issues.	0
EA370	Annual Governance report	1-Sep-2012	The HRA account and supporting working papers should be subject to review before the 2012/13 financial statements are finalised and passed over for audit. This should help to pick up any errors made	Medium	The HRA account and supporting working papers should be subject to review before the 2012/13 financial statements are finalised and passed over for audit. This should help to pick up any errors made	Anna Winship	Anna Winship	31-Jan-2013		The HRA statements and working papers will be thoroughly reviewed before the financial statements are finalised.	0
EA372	Annual Governance report	1-Sep-2012	Remind Members and Group Leaders of the importance that all need to make the appropriate governance disclosures.	Medium	Remind Members and Group Leaders of the importance that all need to make the appropriate governance disclosures.	Anna Winship	Anna Winship	31-Mar-2013		All members will be sent through the request to complete the disclosure with full details of the importance of this.	0
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		Most laptops are already recorded as part of the corporate ICT asset register. The Windows 7 project will pick up any additional laptops currently unknown.	80
EA371	Annual Governance report	1-Sep-2012	The Council need to ensure that they have the appropriate information to not only make the appropriate disclosures in the financial statements but also manage the whole process of leases. I found that the current workbook developed by the Council provides the basis for this. Arrangements need to be put in place to ensure that information on new and expiring leases and changes to lease terms are shared between Legal, Estates and Finance on a timely basis.	Medium	The Council need to ensure that they have the appropriate information to not only make the appropriate disclosures in the financial statements but also manage the whole process of leases. I found that the current workbook developed by the Council provides the basis for this. Arrangements need to be put in place to ensure that information on new and expiring leases and changes to lease terms are shared between Legal, Estates and Finance on a timely basis.	Anna Winship	Anna Winship	31-Dec-2012		A spreadsheet which contains the base data is being updated and reviewed, and a process between Finance, Corporate Property and Legal is being put in place to ensure that any changes to leases is picked up and reflected correctly in the financial statement	75
EA369	Annual Governance report	1-Sep-2012	The Council needs to remind staff of the guidance on the classification of income and expenditure in the Comprehensive Income and Expenditure Statement and ensure that this is understood. Checks should be undertaken by a senior staff member to ensure that the guidance is being followed	Medium	The Council needs to remind staff of the guidance on the classification of income and expenditure in the Comprehensive Income and Expenditure Statement and ensure that this is understood. Checks should be undertaken by a senior staff member to ensure that the guidance is being followed	Anna Winship	Anna Winship	31-Jan-2013		Training material has been produced and sessions arranged to carry out the training to all relevant finance staff.	50
IA352	Health and Safety	1-Aug-2012	Monitoring and reporting: Performance is not challenged on a regular basis meaning potential efficiencies are not recognised	Low	Monitoring and reporting: H&S team to seek advice of BI and formalise dashboard of KPIs and recording/monitoring via CorVu.	Mark Preston	Simon Howick	21-Dec-2012		A report was presented and agreed at CMT on the 3rd September	100
IA354	Health and Safety	1-Aug-2012	Training & Awareness: Council to ensure all H&S training is recorded and entered onto i-trent.	Low	Training & Awareness: Council to ensure all H&S training is recorded and entered onto i-trent.	Mark Preston	Mark Preston	21-Aug-2012	31/03/13	In progress - Corporate Training implemented, Self Service and First Aid to be arranged	0
IA357	Insurance	1-Aug-2012	Departments are unaware of key developments or areas of good practice shared with the council by their insurance provider. This may mean inconsistent or inefficient working practices continue to be adopted	Low	Continue to communicate any key messages for Insurance provider and following retender, arrange training for relevant department individual to continue to share good practice on reviewing and monitoring claims	Anna Winship	Anna Winship	30-Jan-2012		This continues to happen, and the risk group meet to discuss issues. any information received from our insurers is circulated to those relevant officers - Now complete	100

Ref	Review	Review Date	Issue Noted	Risk Rating	Recommendation	Updater	Owner	Due Date	Forecast Completion Date	Comments	% Complete
IA359	Insurance	1-Aug-2012	Access to claims data is not restricted to appropriate personnel meaning potentially confidential information is released leading to reputational damage for the council	Low	Update procedure notes to ensure that departments are aware of the requirement to store data securely	Anna Winship	Anna Winship	30-Dec-2012		this will be included in the revised procedure notes	0
	Commercial Property	Nov 12	Quarterly meetings are held between the income collection team, finance, legal and commercial property to review commercial property debtors. The quarter 2 meeting had been originally scheduled for July but was cancelled due to staff illness.	Low	Debtors are not reviewed on a timely basis if the meeting are not held, therefore always ensure these go ahead	Pete Johnson	Pete Johnson	30/09/12		All departments have agreed to nominate a deputy to attend meetings to ensure that they always happen when scheduled	100
	Garden Waste	Nov 12	Income is initially recorded on Lagan before interfacing into Agresso. Garden waste income is not uniquely coded on Agresso using Lagan references. A sample of new accounts were tested and found that five out of 25 card payments could not be traced to Agresso as there was no reference	Low	Ensure each item of income is identifiable on Agresso	Lyn Barker	Lyn Barker	31/12/12		Direct Services have discussed this matter with the Head of Customer Services, and provided training to the Customer Service Officer to ensure they use the reference number when taking payments.	100
	Garden Waste	Nov 12	A sample of subscribers were tested to confirm that renewals were processed on a timely basis - this found that 1 out of 25 were received 3 mths after expiry date and 3 out of 25 were overdue by 2 weeks	Low	Untimely renewal could lead to loss of income, therefore ensure that all renewals are dealt with on a timely basis	Phil Dunsdon	Phil Dunsdon	30/11/12		Direct Services will continue to monitor renewals to ensure these are paid for on a timely basis. The Council has designed a sticker to be put on bins which have not been renewed which will be used to re-enforce the message to customers	100
	Car Parking Review	Oct 12	Testing of the till reconciliations found that 5 out of 25 cases the balance recorded on the float at the end of the shift did not agree to the float breakdown record, due to a combination of human error, and errors being rolled into the next day	Low	review the reconciliation process to ensure that this is being carried out in a complete and robust manner	Jason Munro	Jason Munro	30/11/12		Staff have been reminded of the need to double check their calculations and review the previous balance calculated by their co-worker so that errors are not rolled forward	100
	Car Parking Review	Oct 12	There is a database held to record the movements of shopmobility vehicles, this should record details of the asset and the user as well as the timing of the transactions. Testing showed 2 out of 25 cases a scotter had been used by a user who had been deleted from the database, and no record of new applications being completed; and in 2 out of 25 cases user membership numbers did not correspond to the info on the database	Low	Incomplete records may lead to misappropriation therefore ensure the database is accurate	Jason Munro	Jason Munro	30/09/12		All users who have not used shopmobility vehicles for over a year are removed from the database and their application forms destroyed. The two users identified did not have new forms because car parking staff recognised the users and didn't realise they need new forms. Staff have been reminded of the need for all users to complete a new application form. If there is an urgent need for a user to use a shopmobility vehicle, staff will be allowed to issue a vehicle as an interim solution, however, a full record will be kept of user details. Procedure notes will be updated for this change. The user database will be updated to ensure that user membership numbers are accurate.	100
	Car Parking Review	Oct 12	Procedure notes in some areas had not been updated and there were no procedures outlining how and when the departments should chase debtors owing money from excess charges	Low	All procedure notes should be reviewed and those in relation to chasing debts should be produced	Jason Munro	Jason Munro	30/09/12		All procedure notes have been updated for each area identified, this has included an escalation procedure to be followed for the recovery of excess charges	100
	Car Parking Review	Oct 12	All participants of the shopmobility scheme need to apply via an application form. 20 users were tested to confirm that an application had been completed, had appropriate supporting documentation and had been authorised. On line applications do not require to be signed and during the testing 3 were found to not be signed	Low	Ensure that both online and hard copy application process are consistent	Jason Munro	Jason Munro	30/09/12		The process for online and hard copy forms have now been made the same to ensure consistency	100
	Commercial Property	Nov 12	The Q1 reconciliation between the FAR and Uniform has been completed and there is documentation to show how reconciling items have been identified, but these have not been resolved.	Low	If reconciliations are not performed at appropriate frequency and differences are not reconciled on a timely basis there remains a risk that the Council do not have a complete and accurate listing of all commercial properties which could lead to loss of income or the fixed asset register being misstated	Anna Winship	Anna Winship	30/10/12		Reconciling items have been investigated and identified	100
IA360	Insurance	1-Aug-2012	amounts insured and indemnity limits are not appropriate leaving the council liable to financial exposure	Low	Complete full annual review of insurance policies as part of the retender exercise	Anna Winship	Anna Winship	31-Jul-2012		The tender exercise is underway and we have reviewed and will continue to review our requirements	75
IA340	Housing Benefit	19/3/12	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.	Low	Issues with processing accuracy may not be identified on a timely basis, increasing the risk that subsidy may be reclaimed from the Council	Paul Wilding	Helen Bishop	31/5/12	31/8/12	New Quality processes are in place and 4% of the work is currently being checked. The aim is to raise this to 10% when we have recruited an additional senior officer. This post is currently out to advert.	50
IA333	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 upto date	Joanne Gardner	Phil Dunsdon	31-Jan-2012	30/8/2012	Procedure notes have all been completed	100

Ref	Review	Review Date	Issue Noted	Risk Rating	Recommendation	Updater	Owner	Due Date	Forecast Completion Date	Comments	% Complete
IA339	Housing Benefit	19/3/12	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	Helen Bishop	31/3/12	30/6/12	Housing Benefits changes in circumstances. The average processing time in Sept was 11.86 days which has improved the YTD result from 12.15 days (Aug) to 12.09 (Sept). The target is 10 days. Due to the nature of the work performance times are usually much lower towards the end of the year, and so we should meet this target. Performance at the end of 2011/12 was 11.97 days, so hitting the 10 day target will demonstrate a significant improvement for the Council. The average processing time for new claims during Sept was 21.67 days which has improved the YTD result from 23.06 days a(Aug) to 22.87 days (Sept). The target this year is 14 days. It is important to bear in mind that this is an extremely ambitious target. Last years performance was 19.5 days which represented top quartile performance nationally. The introduction of risk based verification for new claims, which we are expecting to implement in the quarter, will see a reduction in the supporting evidence required for low risk new claims, and should further contribute to moving towards our target.	100
IA347	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 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.	Lorraine Newman-Robson	Richard Hawkes	30-Mar-2012		100% complete.	100
IA355	Insurance	1-Aug-2012	Procedure notes: staff are unaware of procedures to be followed when dealing with claims, and a lack of admin and maint can lead to claims being processed incorrectly	Medium	Procedure notes to be formally reviewed, updated and publicised internally so that all council depts are aware of the procedures.	Anna Winship	Anna Winship	30-Dec-2012		These procedures will be completed in line with the renewal of the insurance contract - 31st December 2012	0
IA356	Insurance	1-Aug-2012	Departments do not have complete listings of insurance claims, meaning they cannot accurately monitor claims	Medium	Finance to investigate the viability of giving departmental access to the Zurich website, and asking insurance provider to provide training to departments	Anna Winship	Anna Winship	30-Sep-2012		Access to website has been given to officers within departments, so that they are able to obtain information in respect of claims directly.	100
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.	David Oakes	Jane Lubbock	30-Apr-2010		The M drive project has been delayed to be done alongside the Windows 7 rollout and this issue will be resolved once SharePoint is implemented.	80
	Commercial Property	Nov 12	Reconciliations may not be prepared and reviewed by two separate individuals or performed/reviewed on a timely basis. If reconciling items are not understood and action taken to resolve differences, there remains a risk that the Council is not billing all properties	Medium	All reconciling items should be identified and resolved on a timely basis.	Pete Johnson	Pete Johnson	30/09/12		The Q1 reconciliation is now complete. The Q2 reconciliation has been completed and all reconciling items reviewed	100
	Garden Waste	Nov 12	No reconciliations are performed between Lagan, Whitespace and Agresso to confirm completeness of subscribers and accuracy of income received	Medium	Put in place a regular reconciliation between the three systems.	Lyn Barker	Lyn Barker	31/12/12		Direct Services and Finance have looked at the production of a reconciliation between Lagan, Whitespace and Agresso. The use of unique reference numbers will help with this reconciliation.	50

Ref	Review	Review Date	Issue Noted	Risk Rating	Recommendation	Updater	Owner	Due Date	Forecast Completion Date	Comments	% Complete
-----	--------	-------------	-------------	-------------	----------------	---------	-------	----------	--------------------------	----------	------------

Mon Nov 12 16:54:36 2012

1