

Audit Tracker

Ref	Review	Review Date	Finding	Risk Rating	Risk	Updater	Owner	Due Date	Forecast Completion Date	% Complete	Comments
<b>External Audit</b>											
	Annual Certification Report	Feb 2015	Despite sample checks being completed by benefits staff throughout the year errors are still being identified. Stronger analysis needs to be completed between the type and number of errors being found, the reasons identified and how officers and members can take assurance that the situation will be improved in the future. At present there is no clear evidence of the effectiveness of these checks five the high number of errors still being detected	High	A thorough internal assessment will be completed of the effectiveness of the checks being made by the benefits team and the continued prevalence of specific types of errors	Pauline Hull	Pauline Hull	30/4/15		100	A thorough internal assessment will be completed of the effectiveness of the checks being made by the benefits team and the continued prevalence of specific types of errors
65	Annual Certification Report	Feb 2015	Year on year the same errors are being identified by EY as part of testing	High	A sample of 40+ testing will be selected early by EY in anticipation of finding errors which have consistently been found in recent years. This will help reduce some of the pressure on council staff towards the end of the audit	Pauline Hull	Pauline Hull	30/4/15		100	A sample of 40+ testing will be selected early by EY in anticipation of finding errors which have consistently been found in recent years. This will help reduce some of the pressure on council staff towards the end of the audit
	Annual Certification Report	Feb 2015	Completion of workbooks by Council staff needs to be improved before being passed to EY for testing	High	Workbooks need to be properly prepared with a clear audit trail supporting the claim value for each case selected. The team will be better resourced to complete the necessary administration on the workbooks	Pauline Hull	Pauline Hull	30/6/15		100	Agreed that there were specific issues around the data entry of cell numbers against the calculation lines and that the team is now better resourced to complete the necessary administration on the workbooks
<b>Internal Audit</b>											
IA545	Community Dev, Centres & Associations Audit	1-Mar-2014	1 of 19 community centres currently has a signed lease agreement. The remaining centres have less formal agreements in place.	Medium	Legally the Council are not covered from liabilities. Lack of clarity over responsibilities.	Angela Cristofoli	Angela Cristofoli	29-Apr-2014		100	A report will be considered by City Executive Board in December. All 20 centres have agreements in place.
IA547	Community Dev, Centres & Associations Audit	1-Mar-2014	Some of the community centres contact the repairs and maintenance team directly and have jobs raised on the Uniform system.	Low	Work in which the Council is not responsible is performed. Repairs and maintenance may not be monitored.	Mark Spriggs	Mark Spriggs	1-May-2014		75	A division of responsibility between the Council and Community Associations has been established and also attached to the proposed lease. Monthly meetings between CAN and Property have been organised to help monitor projects, performance and outcomes. Dialogue about the transfer of budget to CAN to increase monitoring and control is on-going
IA605	Fraud Risk Assessment	1-Jun-2014	Internal fraud cases are not currently recorded on a system unless they relate to housing benefits or council tax. The investigations team are deemed to have sufficient knowledge to perform risk assessments to enable cases to be prioritised. The detail of the cases is maintained locally by the team.	Low	Internal reported cases will be documented on a centralised system. The existing Northgate system has the functionality to perform this. TimeLine for delivery will be agreed with the Head of ICT and prioritised within the Council's corporate ICT work plan.	Scott Warner	Scott Warner	31-Dec-2014	31-08-2015	95	A corporate fraud case management system has been ordered and installation is due on 29th June 2015. The new system has the capability of securely recording internal fraud cases with view and editing restriction adjustable to appropriate officers
	Financial Systems - Fixed Assets	Feb 2015	A quarterly reconciliation is carried out between the Fixed Asset Register (FAR) and a number of other systems which hold asset data. Our findings showed that there had been a delay in the reconciliations in Q1, due to the year end activities taking place at this time. Also that the Northgate housing Q1 rec had been done against the manual FAR rather than Agresso FAR.	Low	Ensure reconciliations are carried out with correct systems and in a timely manner	Andrew Friar	Anna Winship	30/10/15		100	Going forward all reconciliations will be against the Agresso FAR. All reconciliations will be carried out within a month of the quarter being reconciled except for Q1 reconciliations which will not be carried out, and Q2 will be a cumulative reconciliation

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	Housing Rents	March 2015	A master list of all new tenancies is maintained in the housing allocations department and is manually updated as required. The details are processed into Northgate and an electronic copy of the tenancy agreement is attached to the Northgate record. It was found that there is no process in place for checking that all new tenancies or changes on the manual list have been processed in Northgate	Low	There is a risk that tenancies not set up on Northgate are not identified	Tom Porter	Tom Porter	30/4/15		100	Procedures have now been put in place to ensure that the manual list is reconciled to Northgate on a regular basis
	Housing Rents	March 2015	In one case of the 5 completed Right To buy sales tested, one showed that the property had a credit balance remaining on the account	Low	There is a risk that payments are not refunded to former tenants in a timely manner	Damon Venning	Damon Venning	30/4/15		100	The rents team have been added to the distribution list for complete Right to Buys that legal send out on a monthly basis. These are now actioned within the month to resolve credits on the account
	Housing Rents	March 2015	The system for reviewing rent arrears has potential gaps, which are: no allowance for identification of tenants who have ceased payment but are shown in credit and there is vulnerability to unexpected staff absence	Low	There is a risk rent arrears may build up and may not be managed in a timely manner	Damon Venning	Damon Venning	30/4/15		100	All accounts where the team are notified of housing benefit being suspended have been looked at and contact made with the tenant to start recovery procedures if applicable
	Sports pitch and facility bookings	March 2015	A sample of 25 bookings were tested and the findings were: 5 samples had a small difference (less than £10) in the price charged to that published; in 4 samples the VAT charged was incorrect; 2 invoices marked as paid were unable to be proved as being paid; 2 bookings were not actually made but were assumed bookings	Medium	Loss of council income and customers are invoiced inaccurately with errors in both price and VAT	Emma Burson & Ed Bonn	Emma Burson & Ed Bonn	30/4/15		95	All invoices will be raised in Agresso from 1st April 2015. and the team will ensure that the fee sheet for sports bookings includes Net, VAT and Gross amounts to eliminate errors.
	Sports pitch and facility bookings	March 2015	One member of staff is responsible for many tasks and there is a lack of segregation of duties in the booking, invoicing and payments process	Medium	There is a risk of fraud or error which could lead to a loss of income. Operational issues may arise as a result of loss of key members of staff	Emma Burson & Ed Bonn	Emma Burson & Ed Bonn	30/4/15		95	Invoices are now being raised in Agresso.
	Sports pitch and facility bookings	March 2015	a sample of 5 banking sheets were tested and agreed to the bank statements and the following was found: 1 of the sample had an amount on the banking sheet which did not agree to the bank statement; in one sample the banking sheet showed a value of approximately £1,800 in cash which had not been collected by Jade (but was rectified a few days later)	Medium	The Banking form is not accurately completed leading to variances in cash received compared to what is expected. A build up of cash at sports booking office increasing the risk of loss due to theft	Emma Burson & Ed Bonn	Emma Burson & Ed Bonn	30/4/15		95	Invoices are now being raised in Agresso, and a second responsible officer is currently being trained to ensure there is segregation of duties
	Sports pitch and facility bookings	March 2015	The sports bookings team do not use Agresso for invoicing, the alternative procedure being used has not been agreed by the Head of Finance	Medium	Non-compliance with the Council's financial regulations	Emma Burson	Emma Burson	30/4/15		95	Agresso is now being used to invoice for sports bookings. A guidance note will be drafted and approved by the Head of Finance
	Sports pitch and facility bookings	March 2015	Debt collection procedures are not robust, and not detail of action taken to recover debts is logged. A sample of 5 outstanding debts were tested and all were over 150 days old	Low	Appropriate action required for debt recovery is not taken, or documented leading to a loss of income	Emma Burson & Ed Bonn	Emma Burson & Ed Bonn	30/4/15		95	Invoices raised in Agresso will then be collected centrally by Finance. Training has been provided to Parks Support Officer to enable them to run reports directly from Agresso
	Sports pitch and facility bookings	March 2015	There is no way of confirming that all bookings have been invoiced. All bookings are logged in the bookings spreadsheet which is in a calendar format and there is nothing to indicate that these have been invoiced	Low	Bookings are not invoiced which could lead to a loss of income	Emma Burson & Ed Bonn	Emma Burson & Ed Bonn	30/4/15		95	The use of a booking software will be investigated and will form part of a wider review of online booking across the Council's services. Using Agresso to raise invoices will ensure that all bookings are invoiced timely and accurately

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	Sports pitch and facility bookings	March 2015	Sports bookings can be made on line, but because the reference number is not in line with those identified on the system it is difficult to allocate the funds against the sports booking without confirmation from the customer	Low	Payments by cash and cheque increase risk of loss or theft. Efficiencies available through increase use of electronic online payment options are not achieved.	Emma Burson & Ed Bonn	Emma Burson & Ed Bonn	30/4/15		95	Invoices now being raised on Agresso will allow online payments to be allocated against invoices.
	Void Properties	April 2015	We tested a sample of 25 void properties and recalculated the re-let time for each. The average re-let time was 33 days, against a target of 35 days. However we found that 6 had a re-let time greater than 35 days, these were all properties which required a large amount of work	Low	Long void period lead to a loss of rental income	Bill Graves	Bill Graves	30/4/15		100	The Council will continue to monitor the void time and ensure that sufficient resources are allocated to meet targets. The two week allocation cycle will be reviewed and consideration given to reducing this to one week
	Void Properties	April 2015	The total voids budget for 14/15 was £1,822k, and as at end of December was overspent, further funds were vired into the budget, a number of properties were returned to the council in poor condition.	Low	Overspend against budget	Bill Graves	Bill Graves	30/4/15		100	the budget will be reviewed to identify areas where costs can be saved in the future
	Void Properties	April 2015	A sample of 25 pre-inspection forms were reviewed. In 4 cases the form did not include the date on which the inspection took place, which meant we could not determine whether the inspections had been carried out within the Council's 48 hour target	Low	repairs do not get carried out in a timely manner, relet time will increase and lead to loss of income	Sean Fry	Sean Fry	30/4/15		100	The importance of documenting all inspections completely will be reiterated to staff completing the pre-inspections
	Planning Applications	May 2015	We tested a sample of 25 planning applications and found: a) 7 cases had no senior officer sign off; b) 1 case where the evidence had not been scanned and held on system	Medium	A lack of evidence to confirm that applications have gone through the Council's appropriate decision making process could lead to inappropriate decisions being made and leave the council open to greater challenge	Liz Godin & Niko Grigoropoulos	Liz Godin & Niko Grigoropoulos	30/6/15		100	The Council will ensure that all cases have a signed 'preview recommendation' form or equivalent (for committee decisions) completed and uploaded on the IDOX system. Documents will only be destroyed once they have been confirmed as uploaded
	Planning Applications	May 2015	We tested a sample of 25 applications maintained on Uniform and found: a) 2 major applications showed that the decision had been delegated to an officer, this was incorrect as it had been made by committee; b) 1 major application had no record of who made the decision	Low	Inaccurate and incomplete system data leading to a lack of evidence on compliance with Council procedures	Niko Grigoropoulos	Niko Grigoropoulos	30/6/15		100	Officers will be reminded of the need to accurately complete all fields on the system and upload all required documentation.
	Planning Applications	May 2015	A sample of 25 applications were tested and our findings were: a) 2 out of 10 Major applications had not met the 13 week target b) 3 out of 10 minor applications had not met the 8 week target c) 1 out of 5 'other' applications had not met the 8 week target	Low	decisions not made within timescales defined in legislation	Niko Grigoropoulos	Niko Grigoropoulos	30/6/15		100	The council will continue to monitor progress against the target, should they continue to miss the target consideration will be given to increasing resources
	Planning Applications	May 2015	We tested 5 banking reports and found that in 3 cases the banking period was 2 weeks or more, this led to a large build up of cheques, in one case more than £50k worth	Low	risk of losing cheques resulting in a loss of, or delay in receiving income	Liz Godin	Liz Godin	30/6/15		100	the Council will ensure that cheques are banked every week. Alternative arrangements will be put in place to allow the process to continue when the responsible officer is away
	Planning Applications	May 2015	The Council had a total of 63 appeals against decisions made as at the time of the audit, a total of 5 were withdrawn by the applicant and 20 (32%) allowed by the planning inspectorate. We looked at a sample of 7 appeals received and found that the decision document had not been uploaded on the system in 1 case	Low	clear audit trail not maintained and a lack of evidence on compliance with Council procedures	Liz Godin	Liz Godin	30/6/15		100	The Council will ensure that all documentation is uploaded on the system in a timely manner going forward

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	Health & Safety	April 2015	We reviewed the evidence of health & Safety checks for a sample of 25 corporate assets and found that an asbestos survey should have been carried out by the Council but was not done for 1 property. Issues of accuracy of data were also found relating to asbestos checks	Medium	The safety of Council staff or the public may be compromised as a result of failure to carry out the appropriate checks. Management may be using incorrect information to monitor and manage health & safety risk and planned works	Martin Shaw	Martin Shaw	31/8/15		75	There were a number of data errors discovered as part of the audit but none of these would have led to a risk on site. As a backup to the data base and in line with good practice we always ensure a survey is done before carrying out capital works and operatives are trained in the recognition of asbestos. We are in the process of redesigning our asbestos data base which will address these issues. All properties for which the asbestos survey result is set to high or medium risk will be reviewed and actioned. Any properties for which an asbestos survey has not been carried out will be prioritised as part of the checking processes
	Health & Safety	April 2015	We reviewed evidence to confirm gas and electric checks were carried out for 25 housing properties and found: a) electric checks had not been carried out within the past 5 years for 6 properties; b) 2 properties had no evidence to confirm electrical inspections had been performed.	Medium	The safety of tenants may be compromised as a result of failure to carry out the appropriate checks	Martin Shaw	Martin Shaw	31/7/15		75	Property data will be reviewed to ensure that the required electric checks are carried out for all properties. A plan will be put in place for how the council intends on meeting the target of 5 yearly inspections. Where the council is unable to access this will be followed up and tenants will be contacted to arrange the checks as a matter of urgency. Procedures for storing documentation will be reviewed
	Health & Safety	April 2015	For one of the 25 corporate assets tested we found that the health & safety condition survey highlighted the need for work to be carried out on a childrens play area, the work was not urgent, the survey was performed but not recorded on the system.	Medium	The safety of users can be compromised as a result of failure to complete the necessary work	Stuart Fitzsommons	Stuart Fitzsommons	31/8/15		75	A system report will be incorporated into regular reporting, this will highlight cases where the checks found that work is required. Procedures for recording condition surveys will be reviewed to ensure a clear trail is kept of the survey date, work required and the date work is performed.
	Health & Safety	April 2015	During our testing of 25 corporate assets we identified 8 leased properties and found that requests for information had not been sent out for 2	Low	Checks may not be carried out by tenants, this will compromise the safety of occupants and there is a reputational risk for the council.	Martin Shaw	Martin Shaw	30/6/15		100	All leased properties where the Council has no direct responsibility for carrying out checks will be identified and requests for confirmation of the checks will be sent to leaseholders. Responses will be clearly monitored and chased as required
68	Health & Safety	April 2015	For corporate assets we found a system report is currently produced on an ad hoc basis which highlights properties for which inspections are overdue. However, the report is not currently part of regular reporting. There is no similar report produced for housing stock. The required compliance dates are not built into the system. We also noted that gas and electric check records for housing properties are only in paper copy	Low	There is a risk that checks are not carried out or are delayed which will compromise the safety of occupants. There is a risk of manual error in the due date for checks.	Martin Shaw	Martin Shaw	31/7/15		100	For corporate properties, meetings are held with contractors on a regular basis. Reports will be produced showing overdue checks and discussed as part of these meetings. A similar report will be incorporated into regular reporting for housing properties. Consideration will be given to keeping gas and electric records electronically to help avoid loss of data
	Rose Hill	January 2015	Future procurement actions should be preceded by market place consultation to aid in determining the most suitable procurement vehicle	N/A	Procurement process is not robust	Jane Winfield	Jane Winfield	30/6/15		100	Market intelligence including increases in building indices will be obtained on a regular basis and reported through the Capital Asset Management Group to inform the ongoing monitoring of capital projects going forward

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	Rose Hill	January 2015	The choice between an Open and Restricted procedure should be considered against not only time constraints but the likelihood of achieving engagement from the market place and achieving the correct balance of competitive tension	N/A	Procurement process is not robust	Caroline Wood	Caroline Wood	30/6/15		100	All procurement strategies must comply with the revised 2015 Public Contract regulations. The procurement strategy will consider options that will achieve the most effective solution based on the ability to achieve competitive leverage, a suitably competent supplier and achieve the project timeline
	Rose Hill	January 2015	The Council should review the frameworks it has access to and determine if these offer the most suitable vehicle.	N/A	Procurement process is not robust	Caroline Wood	Caroline Wood	30/6/15		100	there are already a range of compliant national frameworks available able to meet these requirements, This will be kept under review
	Rose Hill	January 2015	Development of a specific procurement strategy document, as opposed to records of discussions from meetings, that provides an auditable and transparent narrative of the options and decision taken, along with the rationale, for future tender actions	N/A	Procurement process is not robust	Tim Martin/David Watt	Tim Martin/David Watt	30/6/15		100	A procurement strategy document will be prepared and provided to the project board for formal sign off before any procurement goes ahead. This is in accordance with the capital gateway process. Project Managers will be reminded to do this and this will be incorporated into future project management training
	Rose Hill	January 2015	Identification of a clear and accountable process for reviewing the completeness and maturity of tender documentation prior to release to the marketplace	N/A	Procurement process is not robust	Tim Martin/David Watt	Tim Martin/David Watt	30/6/15		100	All tender documentation and updates will be signed off by the internal project manager before being made available to the market. Project Managers will be reminded to do this and this will be incorporated into future project management training
	Rose Hill	January 2015	Future procurement processes should provide the required separation between the tender evaluation/assessment process and contract award	N/A	Procurement process is not robust	Caroline Wood	Caroline Wood	30/6/15		100	This is already part of the current governance and the public contract regulations governance
	Rose Hill	January 2015	Ensure all aspects of the Public Procurement Regulations are complied with, especially with regard to understanding the legal difference between what is deemed a clarification and a change	N/A	Procurement process is not robust	Caroline Wood	Caroline Wood	30/6/15		100	The Council already comply with this recommendation and the Council's procurement team follow the regulatory framework
	Rose Hill	January 2015	Apply best practice such as a compliance check on the tender submission if this has not already been implemented as part of the Council's new capital gateway process	N/A	Procurement process is not robust	Caroline Wood	Caroline Wood	30/6/15		100	This is part of the regulatory framework and carried out as part of the initial check of all tenders received
	Rose Hill	January 2015	Strict control of how the developing scope is monitored against the project brief to ensure that end-users requirements are carefully scrutinised against affordability restrictions and the final scope does not represent a 'wish list' that is significantly over engineered/specified from the original brief/requirements. This should be carried out prior to issue and repeated quarterly	N/A	Procurement process is not robust	Tim Martin/David Watt	Tim Martin/David Watt	30/6/15		100	This action, together with the running of a dummy project will be incorporated into the Capital Gateway training
	Rose Hill	January 2015	Clarity is required in relation to Client project team roles in order to identify accountability and responsibility for reviewing and accepting technical elements of Contract documentation	N/A	Procurement process is not robust	Tim Martin/David Watt	Tim Martin/David Watt	30/6/15		100	The Capital Gateway process captures this action

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	Rose Hill	January 2015	The Council should ensure external suppliers, especially those tasked with the development of procurement documentatio should be familiar with the requirments and processes whitin the Public Procurement Regulations in order to ensure theos documents are fit for purpose	N/A	Procurement process is not robust	Tim Martin/David Watt	Tim Martin/David Watt	30/6/15		100	External suppliers will be asked to demonstrate that they have experience of working with public sector clients. Project Managers will be reminded to do this and this will beincorporated into future project management training
	Rose Hill	January 2015	Stricter budgetary control during the design dewvelopment phase in order to ensure a realistic budget for the approved scope	N/A	Budgetary control may not be robust	Tim Martin/David Watt	Tim Martin/David Watt	30/6/15		100	This will be subject to conrol by the Project Board. Project Managers will be reminded to do this and this will be incorporated into future project management training
	Rose Hill	January 2015	Greater understanding through market place consultation, of the economic conditions in advance of releasing a tender package	N/A	Budgetary control may not be robust	Tim Martin/David Watt	Tim Martin/David Watt	30/6/15		100	This is in place through the procurement strategy
	Rose Hill	January 2015	Greater understanding of the effect of 'non-standard' items on the project cost.	N/A	Budgetary control may not be robust	Tim Martin/David Watt	Tim Martin/David Watt	30/6/15		100	The design and specification will be inspected on cost and quality at project board level initially. Project managers will be reminded to do this and this will be incorporated into future project management training
	Rose Hill	January 2015	Review the role of the Project Board with regard to allowing tender documents to be issued to the marketplace where the Pre-tender estimate is in excess of the approved budget.	N/A	Budgetary control may not be robust	Tim Martin/David Watt	Tim Martin/David Watt	30/6/15		100	Ensure that where necessary excessive variances are escalated to Capital Asset Management Group to ensure greater visibility going forward. Where variances are outside the remit of the project board or Capital Asset Management Group then these will be escalated to members accordingly.
	Rose Hill	January 2015	Stringent review should be undertaken of internal and external project members' qualifications and experience of working on projects of a similar scope, scale and complexity to ensure future projects are correctly resourced	N/A	Governance controls may not be robust	Tim Martin/David Watt	Tim Martin/David Watt	30/6/15		100	Review experience of key staff working on projects and continual internal capital project management programme training. As a minimum all project managers will be required to have undertaken internal project management training before being assigned to projects. Project managers will be reminded to do this and this will be incorporated into future project manangement training
	Rose Hill	January 2015	Implementatin of quarterly refreshers to ensure all key project roles are clearly understood and that any grey areas can be explored and resolved within a collaborative working environment	N/A	Governance controls may not be robust	Tim Martin/David Watt	Tim Martin/David Watt	30/6/15		100	Project sponsor through the Project Board will regularly review the performance of the team members inkey project roles. Project managers will be reminded to do this and this will be incorporated into future PM training
	Rose Hill	January 2015	Ensure lines of communication and delegated authorities are clearly understood especially in relation to acceptance of work product from external suppliers	N/A	Governance controls may not be robust	Tim Martin/David Watt	Tim Martin/David Watt	30/6/15		100	The gateway process now enables this
	Rose Hill	January 2015	Development and implementation of p0rocesses to support the review of project documentation and ensure appropriate stakeholder engagement	N/A	Governance controls may not be robust	Tim Martin/David Watt	Tim Martin/David Watt	30/6/15		100	Project Managers will be reminded to do this and this will be incorporated into future Project Management Training
	Rose Hill	January 2015	Closer monitoring of external suppliers to avoid a culture of passing all responsibility outside of the Council's governance	N/A	Governance controls may not be robust	Tim Martin/David Watt	Tim Martin/David Watt	30/6/15		100	The gateway process addresses the above but this will be re-affirmed through roles and responsibility and continual training

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	Rose Hill	January 2015	The Council should review their procedures for future capital works governance and seek to ensure that these key areas for project performance management are undertaken by Council staff. Clarity is required in relation to client project team roles and key milestones within the project lifecycle need to be identified at the appropriate time.	N/A	If performance management is not robust then the project may slip or go over budget	Tim Martin/David Watt	Tim Martin/David Watt	30/6/15		100	The Capital Gateway process captures these recommendations
	Rose Hill	January 2015	Risk Registers should be fully implemented and used as a key management tool. The personnel representing the Project Board should be empowered to act when risks are escalated to the Project Board.	N/A	Risk Management process should be in place to ensure that all key risks are identified and mitigated	Tim Martin/David Watt	Tim Martin/David Watt	30/6/15		100	The capital gateway training with reinforce these recommendations
7	Creditors	April 2015	There is no process in place for regularly reviewing system generated reports showing changes made to supplier details	Medium	Risk of fraud or misappropriation if unauthorised changes are made to supplier details	Wendy Edwards	Wendy Edwards	30/6/15		100	A system generated report is now being run on a monthly basis to flag up all changes made to supplier details. This report is being reviewed to confirm that no unexpected changes are made.
	Creditors	April 2015	In 1230 cases (22%) of Purchase Orders were raised after the invoice had been received	Medium	The Council may be committed to unauthorised or unbudgeted expenditure. There is a risk of making payments for incorrect/fraudulent invoices	Wendy Edwards	Wendy Edwards	30/9/15		100	A review of P2P is being undertaken to review process and training requirements across services. All historic PO s have been reviewed and closed those no longer required.
	Creditors	April 2015	A sample of 25 invoices paid during the year was reviewed and the following issues were identified: a) 2 cases the payment period was above the Council's policy of 30 days; b)1 invoice had not been date stamped and so we were unable to determine whether it was paid in 30 days	Low	Delays in paying creditors could lead to disputes and damage relationships	Wendy Edwards	Wendy Edwards	30/6/15		100	Staff will be reminded of the need to date stamp invoices upon receipt. A monthly report will be produced to highlight individual invoices with a payment period greater than 30 days to enable corrective action to be taken.
	Debtors	April 2015	A number of mismatches have been flagged on the Agresso/Whitespace reconciliation that have not been cleared. The reconciliations are also not subject to an independent review	Low	Invoices are raised inaccurately	Gemma Bouton/Lyn Barker	Gemma Bouton/Lyn Barker	30/7/15		100	The mismatches identified will all be investigated and cleared. Procedures will be established for an independent review of the reconciliation to ensure it is produced in a timely manner and all issues are cleared
	Debtors	April 2015	We tested a sample of 25 invoices raised and found the following: a) 3 cases the time taken to process was greater than the target of 5 days; b) 2 cases had delays of over 3 months between date the request was raised and when it was authorised; c)1 case was input before being authorised; d) 4 invoice request forms were raised and authorised by the same person	Low	Delays in raising invoices lead to delays in receiving payments. Incorrect invoices may be raised due to admin error and lack of segregation of duties between the requester and authoriser	Nicki Peirce	Nicki Peirce	30/6/15		100	Staff will be reminded of the need to complete invoice request documentation clearly and accurately. Finance will query any requests received which have not been authorised by the appropriate individual. All invoice requests will be processed within the 5 day target.
	Debtors	April 2015	25 credit notes were tested and the following was found: a) in 1 case the time taken to process the credit note request was greater than the target of 5 days; b) 1 case the credit note request had not been date stamped therefore unable to tell how long it took to raise; c) 1 credit note request had no evidence of authorisation before being processed	Low	Inaccurate reporting of debtor balances. Customer complaints arising from long delays before credit note is received	Nicki Peirce	Nicki Peirce	30/6/15		100	Staff will be reminded of the need to complete credit note request documentation clearly and accurately. All requests will be processed within the 5 day target and the reasons for the long delays in the case identified will be investigated
	Cash Collection	April 2015	We reviewed the arrangements for banking of cash collected from Council offices and found the following ; a) value of cash & cheques held in St Aldates can reach a high level; b) the cash and cheque levels reached £3k at Cowley Marsh	Low	Loss or misappropriation of cheques and cash	Wendy Edwards	Wendy Edwards	30/6/15		100	The total value of cheque and cash collected from St Aldates and Cowley Marsh will be monitored. Staff will be reminded of the benefits to both the Council and the customer of promoting card payments including online facilities

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	Treasury Management and VAT	June 2015	one member of staff was found to have access to create and approve CHAPS payments on Co-op online banking system	Low	A lack of segregation of duties leading to inappropriate transactions	Anna Winship	Anna Winship	immediate		100	The users access was immediately amended on discovery. However they would have been unable to initiate and approve the same transactions
	Treasury Management and VAT	June 2015	All cash payments and receipts greater than £10k should be received, however we found that there was a number of items that had not been evidenced as checked	Low	the cash flow forecast may be inaccurate leading to decisions being made without full and accurate information	Anna Winship	Anna Winship	30/7/15		75	A process will be put in place to ensure that the over £10k report is reviewed on a regular basis and the information fed into future forecasts where applicable
	Treasury Management and VAT	June 2015	We reviewed a sample of 20 CHAPS payments and found that in 1 case the transactions number had not been recorded on the CHAPS payment form by the stage 3 officer	Low	Inaccurate transactions may be processed	Anna Winship	Anna Winship	30/6/15		100	The importance of completing all documentation will be reiterated to all staff involved
	Risk Management and Budgetary Control	May 2015	25 risks from the CRR and SRR were tested and we found that there were inconsistencies in some of the updates, testing of a further 10 risks from SRRs found that 8 risks had blank cells for actions and controls	Low	Controls and actions to mitigate risks are not implemented sufficiently, or timely, exposing the council to the consequences the risk presents. Inconsistent risk scoring may result in attention not being focused where most needed	Anna Winship	Anna Winship	30/7/15		100	The insurance officer will review the risk registers and provide challenge to subjective areas and help ensure consistency and completeness of reporting
	Risk Management and Budgetary Control	May 2015	The risk registers were reviewed for evidence of updates and in 6 out of 10 cases no evidence of update were seen	Low	Progress in mitigating risks is not reported, leading to an inaccurate assessment of the Council's risk profile. Mitigating actions may not be taken on a timely basis	Anna Winship	Anna Winship	30/7/15		100	We will consider reviewing the system design to identify if the fields to update progress can be set as required. Improved rigour in central monitoring of the risk registers as noted above will also help ensure progress is accurately tracked