

Audit Tracker

Review	Review Date	Issue Noted	Risk Rating	Recommendation	Updater	Owner	Due Date	Forecast Completion Date	% Complete	Comments
External Audit										
Housing Benefit Subsidy Claim certification work	February 2016	While the Council has continued to prioritise staff training and quality control in the Revenues & Benefits team the accuracy of benefits processing has not improved year on year.	High	the Council should extend the level of checkign that is carried out from the current level of 10% in known problem areas.	Tanya Bandekar	Tanya Bandekar	31/3/17		0	We have concentrated on eraning as a problem area and have produced aide memoire's for earning and child care costs. We have carried out 100% checking of overpayments and 100% of all work for new starters. We will continue to monitor trends in errors and review training needs as well as extending checking in these areas
Housing Benefit Subsidy Claim certification work	February 2016	While the Council has continued to prioritise staff training and quality control in the Revenues & Benefits team the accuracy of benefits processing has not improved year on year.	High	monitor the % of case that are checked to ensure that any targets set are being met	Tanya Bandekar	Tanya Bandekar	31/3/17		0	The productivity and accuracy stats have been monitored by the Team Leaders weekly and reported monthly to the Benefits Manager, we will continue to do this
Housing Benefit Subsidy Claim certification work	February 2016	While the Council has continued to prioritise staff training and quality control in the Revenues & Benefits team the accuracy of benefits processing has not improved year on year.	High	identify assessors who are making the most errors and focus checking on the cases they have processed	Tanya Bandekar	Tanya Bandekar	31/3/17		0	We had identified a couple of staff making errors this year, one of these was a temp, we terminate dtheir contract, the other, a permanent member of staff that was given extra training. We continue to monitor this weekly
Internal Audit										
Housing Allocations	July 2015	the number of incomplete applicatins is not able to be ascertained due to system limitations, however the team are aware that there is a backlog in the assessment of applications.	Medium	Applicants that are in need of housing may miss out on a possible offer of housing because their application is held up. The assessments team are not able to monitor performance, and there is potential they are operating well outside of published targets, resulting in poor customer service.	Mary Cox	Mary Cox	30/11/15	31/3/16	50	An action plan has been put in place to include; performance reporting - better management information on the nature of incomplete/incorrect forms will help inform training; online forms - the project to implement this will be re-considered and given appropriate priority with the overall ICT work programme; Customer Services Officers – will need full training to ensure completeness of applications. The team is currently still going through changes following the re-structure and the creation of the new Application Hub and the focus is currently on minimising the impact our customers have during this transition, and work will be undertaken with the new team to take this recommendation forward in the New Year.
Collection Fund	Sept 15	We reviewed the recovery procedures for a sample of 25 cases and considered the latest status of each case. In 8 of the 25 cases we found that there had been delays/no recent action in attempting to recover these debts. After raising this with Officers we note that: 3 Business rates debts totalling £14,770 had seen no action for 6 months & 3 Business rates debts totalling £20,000 and Council Tax debts totalling £1,890 had seen no recover action for 6-8 weeks	Low	Loss of income and increased write-offs if debts are not actively chased through a robust recovery process	Nick Gibb	Nick Gibb	31/12/15		100	All Recovery Officer vacancies except one have been filled and by 31/03/2016 all staff will have been trained & operating on all 3 debt types. Outstanding debts are chased on a monthly cycle through issue of work packages containing all inactive cases. The highest value debts are prioritised each month so if all cases are not actioned the value of unactioned cases is minimised. Pro-active campaigns to target arrears before they get to Court introduced January 2016 and now part of business-as-usual. This should reduce the Recovery Team caseload in the long-term enabling the reduced number of cases o/s to be revisited more often (NG).
Housing Rents	Sept 15	Tenants in arrears are not contacted on a timely basis and reduction in Housing Benefit is not identified	Low	Loss of rental income, or failure to collect on a timely basis. The arrears listing may contain accounts for which the balance may never be recovered, result in the arrears balance being overstated. Tenancy arrears may accumulate to a substantial amount at which point the tenant may struggle to pay off the arrears	Damon Venning	Damon Venning	31/1/16		75	The Incomes Team has made two improvements to assist in contacting tenants quicker. Firstly, invested in Mobysoft that identifies tenants who have changes in circumstances immediately. Secondly, a project plan has been agreed to improve the Rents Escalation Policy on Northgate. Confirmation on when project wil lstart as to be confirmed by ICT.

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Housing Benefits	Sept 15	Arrears relating to housing benefit overpayment has risen to £6m at the end of August 2015, an increase of 15% compared to the same time last year. Monthly performance reports are produced which track the arrears position at a high level, these identify which there is no recovery arrangement in place. At 1 Sept 2015 £2.8m of debt had no recovery arrangement in place	Medium	Significant write off of unrecoverable debt. Potential money which is recoverable is not chased resulting in the council not receiving all money that could have been recovered. But there is additional resource incurred in attempting to recover outstanding debts	Debbie White/ Nick Gibb/ Damon Venning	Debbie White/ Nick Gibb/ Damon Venning	31/12/15	31/03/2016	75	We have now completed an analysis of the top 100 (by value) HB overpayments, this has a value of £1.2m. Each debt on this list will now be reviewed to ensure that actions taken already do not need revising and where there has been no action taken that a plan is in place to recover each debt. Staff training has taken place to ensure overpayments are dealt with correctly and underlying entitlement applied. Once the new Enforcement Agency contract is in place any static debts where we feel we have exhausted the recovery process will be passed across to see if they can recover, and at that point if these are returned as uncollectable they will be written off.
Housing Benefits	Sept 15	Random quality checks are performed on a monthly target of 10% of claims processed; checks include if there have been any procedural errors or financial errors. In addition, in accordance with the Performance Management Framework, new starters and those who are on Performance Improvement Plans see up to 100% of their assessments checked after consultation with their Team leader and in accordance with any Performance Improvement plans agreed with the employee. For the four months to date in 15/16 the 10% checking target has not been achieved. Testing ranges from 7.9% to 9.5% of claims per month	Low	Assessors' work may be inaccurate leading to inaccurate benefit claims and hence overpayment or underpayment of benefits	Debbie White	Debbie White	31/12/15		100	We have discussed with both internal and external audit our intention to reduce quality checks to 4%. The Head of Service and Service Manager Revenues and Benefits are to discuss and agree this course of action, subject to a proviso that should trends appear, additional checking will be implemented at that point in time. We have been checking 100% of new starters accuracy and also 100% of overpayments classified as Local Authority error, as well as focussing on earnings as that was an area of concern. For 2016 the focus for the benefits team will be on increasing accuracy levels across all staff. We also insist on any new contractors undertaking 100% check until we are satisfied with the quality of their work.