

Audit Tracker

As at:

Dec-11

Ref	Review	Review Date	Issue Noted	Risk Rating		Recommendation	Service	Updater	Owner	Due Date	Forecast Completion Date	Comments	% Complete
EA019	Asset Management	27-Apr-2010	A profit centre approach will be established in respect of the investment property portfolio so as to be able to allocate expenditure, including costs of management against income. Legal property and Finance collectively monitor income and arrears on the commercial estate on a routine basis	Medium	2	A profit centre approach will be established in respect of the investment property portfolio so as to be able to allocate expenditure, including costs of management against income.	Corporate Assets	Richard Hawkes	Steve Sprason	7-Apr-2010	31-Jul-12	The Council does not currently have the information on its investment portfolio in one area in the manner required in the audit recommendation but it does recognise the usefulness of having this information. It is proposed that Corporate Assets will look to consolidate all information regarding the investment portfolio in an effort to meet the recommendation by 31 st July 2012.	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	2	The Council should obtain a record of the laptop allocations and confirm their location	ICT Strategy	David Oakes	Adrian Orchard	1-Jan-2011	31-Mar-12	'Scaleable' asset management software has been implemented on the network that records and tracks all our PC and laptop assets, including types, serial numbers and the most recent user of the equipment. Following the closure of the Offices for The Future programme in March, a visual check will be conducted across the estate to reconcile physical location with the asset records	75
EA043	Audit Opinion Memo	1-Oct-2011	The TB provided was not detailed enough to agree the ledger to the financial statements	Medium	2	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	Finance	Anna Winship	Nigel Kennedy	30-Jun-12	30-Jun-12	This recommendation will be addressed as part of the 11/12 closedown process	0
EA044	Audit Opinion Memo	1-Oct-2011	Some working papers which were out of date and did not agree to the notes in the Accounts e.g. Note 27 segmental analysis.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	2	Check working papers agree to the notes before handing them to us and are the most recent.	Finance	Anna Winship	Nigel Kennedy	30-Jun-12	30-Jun-12	This recommendation will be addressed as part of the 11/12 closedown process	0
EA045	Audit Opinion Memo	1-Oct-2011	The Financial Statement did not disclose 2008/09 comparatives for balance sheet items. These were required.	Medium	2	Ensure all required disclosures are included in the statements.	Finance	Anna Winship	Nigel Kennedy	30-Jun-12	30-Jun-12	This recommendation will be addressed as part of the 11/12 closedown process	0
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	2	Allow enough time to check the figures.	Finance	Anna Winship	Nigel Kennedy	30-Jun-12	30-Jun-12	This recommendation will be addressed as part of the 11/12 closedown process	0

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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	2	Find out how to produce the AP report to not show this difference.	Finance	Anna Winship	Nigel Kennedy	30-Jun-12	30-Jun-12	This recommendation will be addressed as part of the 11/12 closedown process	0
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	2	Write off these amounts.	Finance	Anna Winship	Nigel Kennedy	30-Jun-12	30-Jun-12	This recommendation will be addressed as part of the 11/12 closedown process	0
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	2	Allow enough time next year to check the accounts are accurate	Finance	Anna Winship	Nigel Kennedy	30-Jun-12	30-Jun-12	This recommendation will be addressed as part of the 11/12 closedown process	0
EA050	AGS	30-Sep-2011	Better attention to detail and review of supporting working papers	Medium	2	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.	Finance	Anna Winship	Nigel Kennedy	30-Jun-12	30-Jun-12	This recommendation will be addressed as part of the 11/12 closedown process	0
EA051	AGS	30-Sep-2011	The Council should check on the implementation of the recs made in our interim report.	Medium	2	The Council should check on the implementation of the recs made in our interim report.	Finance	Anna Winship	Nigel Kennedy	1-Mar-2012	1-Mar-2012	This recommendation will be addressed as part of the 11/12 closedown process	0
EA052	AGS	30-Sep-2011	Simplify process for agreeing the ledger to the trial balance and then agreeing this to the financial statements.	Medium	2	Simplify process for agreeing the ledger to the trial balance and then agreeing this to the financial statements.	Finance	Anna Winship	Nigel Kennedy	30-Jun-12	30-Jun-12	This recommendation will be addressed as part of the 11/12 closedown process	0
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 financial statements to ensure that they agree. Provide an explanation for any variance.	Medium	2	Provide an explanation for any variance.	Finance	Anna Winship	Nigel Kennedy	30-Jun-12	30-Jun-12	This recommendation will be addressed as part of the 11/12 closedown process	0
EA054	AGS	30-Sep-2011	Include all bank accounts in the financial statements.	Medium	2	Include all bank accounts in the financial statements.	Finance	Anna Winship	Nigel Kennedy	30-Jun-12	30-Jun-12	This recommendation will be addressed as part of the 11/12 closedown process	0
EA055	AGS	30-Sep-2011	Review cut-off prior to presenting the accounts to audit.	Medium	2	Review cut-off prior to presenting the accounts to audit.	Finance	Anna Winship	Nigel Kennedy	30-Jun-12	30-Jun-12	This recommendation will be addressed as part of the 11/12 closedown process	0
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	2	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.	People and Equalities	Jarlath Brine	Peter McQuitty	31/12/2010	29/2/2012	Peer Review 18/19th January will test the authority against the EFLG "Achieving" level. Successful accreditation will see 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.	95

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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) and Andy Davice (HR). An action Plan for City Works and City Leisure will be developed to ensure that it is flexible to meet the needs of the service. Colin Bailey (CW), Ian Brooke (CL), Melanie Faulkner-Barrett (PPC) and Andy Davice (HR).	Low	3	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 to management. With regards to the low attendance from City leisure and City works staff, discussions with heads of service should continue and an action plan should be developed to achieve higher attendance amongst these groups.	People and Equalities	Mel Magee	Simon Howick	30-Jun-09	29/2/2012	Internal training scheduled for 2nd & 3rd February 2012 to maximise attendance. E-learning package to be introduced during spring 2012 to enable wider participation in equalities & diversity training.	80
IA332	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 changes to standing data. The following issues were noted when reviewing the current access lists: There are currently 5 officers with administrator access to the Agresso system. 2 of these officers are members of the operational finance team and therefore should not hold this level of access 5/25 Agresso users tested are no longer employed by the Authority	Medium	2	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.	Finance	Anna Winship	Nigel Kennedy	1-Oct-11	29-Feb-12	Current users will be reviewed and superusers rationalised to ensure that appropriate access is held. A request will be sent to reduce all IT level access from superusers within Finance	25
IA100	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	2	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.	People and Equalities	Mark Preston	Simon Howick	1-Jun-10	29/02/2012	CMT is scheduled to receive a report on Safety Policy Changes and Safety Performance Indicators at end February 2012	50
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	2	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.	ICT Strategy	David Oakes	Adrian Orchard	1-Apr-10	30-Sep-12	A review of active directory accounts has been conducted and reconciled against our principle shared drive access. Measures have been adopted to ensure that redundant accounts are disabled and denied access to any OCC network resources. City ICT are to extend the scope of this activity further by restricting network folder access to a finer degree of granularity, and limiting access to a refreshed catalogue of departmental users. To facilitate this County ICT have purchased and implemented an entirely new storage system. County and City ICT have initiated a project to create a new network directory structure that mirrors the new organisation structure of this council. All data on the existing shared drives will be migrated to the new storage network in Q2 2012/13	75

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IA331	Trade Waste	01/01/12	There are currently no procedure notes in place for the White Space system or Trade Waste processes.	Medium	2	Produce procedure notes and ensure kept upto date	Direct Services	Phil Dunsdon	Phil Dunsdon	30-Jan-12	31/01/12	A permanent member of staff has now been employed and charged with producing procedure notes. These will be reviewed as part of the central review of system procedures being undertaken by corporate IT.	50
IA327	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	2	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 centres. Since August 2011 we have appointed a permanent finance business partner to City Regeneration and a permanent management accountant to this service area It is the case that cost centre managers will have access to better and more timely budget information after 1st November 2011. At this stage we will have rolled out the CorVu budget monitoring tool. This allows cost centre managers access to budget data in Agresso via a CorVu front end. Cost centre managers will be able to access month the date, year to date and full year spend vs. budget and drill down to transactional levels to understand key variances. Roll out of the tool will allow cost	Housing and Communities	Martin Westmoreland	Graham Stratford	1-Nov-2011	31-Mar-12	Agresso Training Sessions has been delivered 30/11/11 The area has a dedicated management accountant CorVu monitoring is due to go live beofre the end of the year Once live this action can be closed	75
IA084	Debtors	23-Mar-2010	The Agresso system used for raising of corporate debtors and periodic payments does not have a direct debit function.	Medium	2	The authority should investigate the functionality of the corporate debtor system to facilitate the use of direct debits for periodic payments and payment plans.	ICT Strategy	Pete Johnson	Adrian Orchard	1-Oct-2010	31/12/2011	This has been investigated. Direct Debits are in operation for periodic payments. Not a viable option for payment plans as only a handful in place and does not warrant the expense for a small area of debtors	100
IA333	General Ledger	1-Jan-2012	Council procedures state that all journals should be appropriately authorised ahead of processing and should be supported by a completed journal input form, relevant supporting documentation and a General Ledger print to evidence the transaction. The following issues were noted from a sample of 25 journals processed in year: 4/25 journals were authorised after the journal had been processed; No supporting documentation was in place for 2/25 journals tested; and In 6/25 cases, there was no Agresso print to support the transaction.	Medium	2	Transactions are posted to the ledger without adequate justification or authorisation. Journals are generally accepted to be more susceptible to fraud as they are often based on accounting estimates	Finance	Anna Winship	Nigel Kennedy	30-Nov-11	30-Nov-11	The policy on journals has been reiterated to all finance staff, and quality review procesesses have been put in place by finance to ensure that sufficient documentation is provided for journals.	100

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IA326	Homelessness	1-Nov-2011	Value for money may not be maintained. The Council may be able to source cheaper and more appropriate accommodation.	Medium	2	Because of the nature of the purchase being made, it is not always possible to obtain quotes for accommodation. However a listing of approved accommodation suppliers will be produced and communicated to officers.	Housing and Communities	Tom Porter	Graham Stratford	1-Nov-2011	1-Nov-2011	The service uses only two suppliers of such accommodation in the vast majority of cases, and officers default to using the cheapest suppliers. As the recommendation notes, in some emergency situations (such as out-of hours placements when usual suppliers are full) it is not always possible to obtain advance quotes, but officers always look to use suppliers that offer best rates	100
IA321	Financial Planning and Efficiency	1-Nov-2011	There is currently no standardised method for collating information at service level meetings nor is there a set threshold for investigating variances against budget.	Medium	2	Standardised methodology should be introduced for all monthly meetings	Finance	Martin Westmoreland	Nigel Kennedy	31-Dec-11		The monthly service level meetings have now been rolled out and the process is fully embedded. In order to ensure that all points are covered going forward, a standard agenda template will be rolled out for use in these meetings. Feedback from this issue will be included in future non finance managers training sessions.	100
IA325	Housing Rents	01/01/12	The Fixed asset register to IWorld reconciliation cannot currently be evidenced as performed as it is held in electronic form on a shared drive and is not locked for editing. It is recommended that upon the completion of the quarterly reconciliation a copy of the spreadsheet is saved and locked for editing by a reviewer.	Medium	2	Complete regular reconciliations between systems	Finance	Anna Winship	Nigel Kennedy	31-Jan-12	Completed	These reconciliations have been completed as at end of Sept 2011 and will be continually reconciled on a regular basis	100
IA329	Trade Waste	01/01/12	The council had £268k of Trade Waste debt, £138k (52%) is over 90 days old. In 3/25 collection cases tested no action had been taken to recover income for over 2 months.	Medium	2	recover debts timely to avoid write offs	Finance	Pete Johnson	Nigel Kennedy	31-Jan-12	31/12/11	Instructions have been received to take various actions relating to aged debt, which has reduced the balance considerably. Progress against this will be monitored on a regular basis.	100

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IA330	Trade Waste	01/01/12	Trade Waste companies that have been set up may not exist or operate as a going concern, leading to an increasing risk that income will not be collected.	Medium	2	Ensure full checks are carried out to ensure companies set up actually exist	Direct Services	Phil Dunsdon	Phil Dunsdon	30-Jan-12	31/12/11	There is now a permanent member of staff within Direct Services responsible for processing applications. This will improve compliance with policies and procedures in this area, checks will be performed on applications each month to verify compliance	100
IA326	Housing Rents	01/01/12	Tenancy agreements could not be evidenced as hed and signed by both Council and Tenant	Low	3	Management team should ensure that Tenancy Agreements are completed, signed and filed for at least 6 years	Housing and Communities	Graham Stratford	Graham Stratford	31-Jan-12	31-Jan-12	The Council will put in place a process to check that all new tenancy agreements are signed by the tenant and officer ahead of processing	0
IA327	Trade Waste	01/01/12	Invoices are raised for accounts within Agresso, 3/25 customers tested had not been invoiced. Revenue may not be recovered.	Low	3	Ensure invoices are raised and the error on Whitespace is resolved	Direct Services	Phil Dunsdon	Phil Dunsdon	31-Jan-12	31-Jan-12	Upgrade will allow exception reports showing where accounts have not been flagged for billing, until this system is implemented an additional review of the invoice listing will be performed to ensure that all accounts have been flagged	0
IA332	Trade Waste	01/01/12	A number of unmatched payments were identified on customer accounts.	Low	3	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	Finance	Pete Johnson	Nigel Kennedy	30-Jan-12	31-Jan-12	Reports showing unmatched balances will be sent to relevant Heads of Service on a weekly basis to review and clear transactions.	0
IA330	General Ledger	1-Jan-2012	Opening balances are rolled forward on the ledger following completion of the statutory audit. This process is not authorised ahead of processing.	Low	3	Opening balances may be rolled forward incorrectly or incompletely. Balances may be misstated.	Finance	Anna Winship	Nigel Kennedy	30-Nov-11	28-Feb-12	As part of the Agresso Healthcheck project the methodology for this process is being reviewed and improved, therefore this will be complete as part of this project	50

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IA331	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	3	A complete review of all account codes has not yet been performed. Open priot year issue.	Finance	Anna Winship	Nigel Kennedy	1-Oct-12	28-Feb-12	This work is being undertaken as part of the Agresso healthcheck project.	75
IA313	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	3	The reconciliations were not completed due to staff absence. The backlog has now been cleared and all reconciliations are up to date.	Finance	Denise Sheppard	Nigel Kennedy	1-Nov-2011	28-Feb-12	Post now filled and reconciliations up to date Some small historical items still to be investigated and resolved	90
IA017	General Ledger		The Council upgraded their version of Agresso to v5.5 in March 2009. Although key procedure notes have been amended to reflect the new system, this has not been performed for all procedures notes in place	Low	3	GL: All procedure notes should be reviewed to ensure they reflect Agresso v5.5. Going forward, procedure notes should be reviewed on an annual basis to reflect changes in working practices.	ICT Strategy	Dave Swann	Adrian Orchard	31/12/11	31/12/11	Complete	100
IA328	Payroll	1-Jan-2012	A new user form must be completed for all officers requiring access to the I-Trent system. This must be authorised by the officer's line manager. During testing of new users, it was noted that 1/5 new sampled since April 2011 had been granted access to I-Trent the day before the new user form had been authorised. This was an administrative error with dating of the form.	Low	3	Users may gain unauthorised and inappropriate access to payroll data	People and Equalities	Sean Hoskin	Simon Howick	1-Mar-2012	31/12/11	Picked up at recent payroll audit. Issue was down to a transposed date on authorisation form for access to system, therefore confident stringent checking and authorisation process is in place to manage this.	100
IA329	Payroll	1-Jan-2012	A leavers form must be completed for all officers leaving the Council. At this point, any amounts owed to or by the individual are calculated. During testing of leavers processed in	Low	3	Miscalculation of underpayments may be deemed a breach of contractual terms, leading to reputational damage to the Council.	People and Equalities	Sean Hoskin	Simon Howick	1-Jan-2012	31/12/11	Picked up in recent payroll audit. Have reviewed and looked at checking process to ensure errors are captured before payroll completed.	100
IA307	Treasury Management	1-Nov-2011	Bank transfers may be made without appropriate authorisation.	Low	3	The Councils current policy for 3 signatories will be reviewed to consider if 2 signatures is sufficient to mitigate against the risk of inappropriate transfers. This is deemed a reasonable approach by Internal Audit.	Finance	Anna Winship	Nigel Kennedy	1-Oct-2011	1-Oct-2011	The policy has now been amended to allow internal trnsfers to be approved by two signatories - COMPLETE	100
IA320	Homelessness	1-Nov-2011	Temporary accommodation may be provided unnecessarily and without appropriate evidence. This may incur an additional cost to the Authority.	Low	3	All exceptions have been reviewed and agreed. A briefing note reminding officers of applications process will be drafted and circulated.	Housing and Communities	Darren Smith	Graham Stratford	1-Nov-2011	1-Nov-2011	Upto date procdures for all aspects of this wrok are now included in our on-line procedure manual, and officers have been briefed	100
IA322	Financial Planning and Efficiency	1-Nov-2011	budget information may not be received and issues resolved on a timely basis	Low	3	consider shortening the monthly deadline to 10 working days	Finance	Martin Westmoreland	Nigel Kennedy	31-Dec-11	31-Dec-11	The performance target is to have the report ready for review on Working day 15 with the final report following the agreed CMT deadlines. The wording of the measure will be updated to	100

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IA323	Financial Planning and Efficiency	1-Nov-2011	There is currently no direct link between efficiency and performance. Efficiency savings are not considered in conjunction with qualitative indicators and consequently efficiency is seen as solely a finance issue.	Low	3	Finance risks are not shared throughout the organisation. If qualitative indicators are not monitored along with efficiency savings, management have limited comfort that quality standards are not been impacted by cuts.	Finance	Martin Westmoreland	Nigel Kennedy	31-Dec-11	31-Dec-11	It is agreed that additional links between efficiency and performance will aid the decision making process. Going forward, this topic will be included on the standard agenda document outlined in issue #1 to ensure that conversations around quality are held at service level meetings.	100
IA324	Housing Rents	01/01/12	Lack of segregation of duties may lead to increased risk of fraud and/or error. If reconciliations are not reviewed on a timely basis, reconciling items may not cleared and balances may be misstated	Low	3	Amend the reconciliation to include a date column, and ensure the reconciliations are reviewed regularly	Finance	Pete Johnson	Nigel Kennedy	31-Jan-12	31-Dec-11	Finance have amended the reconciliation to include a 'date' column. Going forward this will be electronically initialled and dated by the preparer each day and then by an independent reviewer at the month end.	100
IA328	Trade Waste	01/01/12	Quarterly reconciliations between White space and Agresso are performed, at the time of the audit no reconciliation had been prepared for 2011/12.	Low	3	Produce regular reconciliations	Finance	Lyn Barker	Nigel Kennedy	31-Jan-12	31-Dec-11	Regular reconciliations will be performed going forward and the process will improve with the upgrade of Fleetplan to V7.5	100
IA333	Trade Waste	01/01/12	There is no process in place for approving new trade Waste contracts	Low	3	Management should ensure that a process of authorisation is implemented for new Trade Waste debtors	Direct Services	Phil Dunsdon	Phil Dunsdon	31-Jan-12	1-Oct-2011	A policy for approval has been introduced from October 2011.	100
IA334	Trade Waste	01/01/12	There is no formal timeline for running one off invoices which will be parked until a batch can be processed.	Low	3	Invoices should be raised regularly	Direct Services	Phil Dunsdon	Phil Dunsdon	31-Jan-12	31-Jan-12	A formal timetable will be put in place to ensure invoice runs are processed on a monthly basis	50
	Debtors Review	01/01/12	Reconciling items may not be noted and resolved on a timely basis	Low	3	All reconciliations are now up-to-date and being performed on a monthly basis	Customer Services	Denise Sheppard	Pete Johnson	31-Jan-12	31-12-11	Completed	100