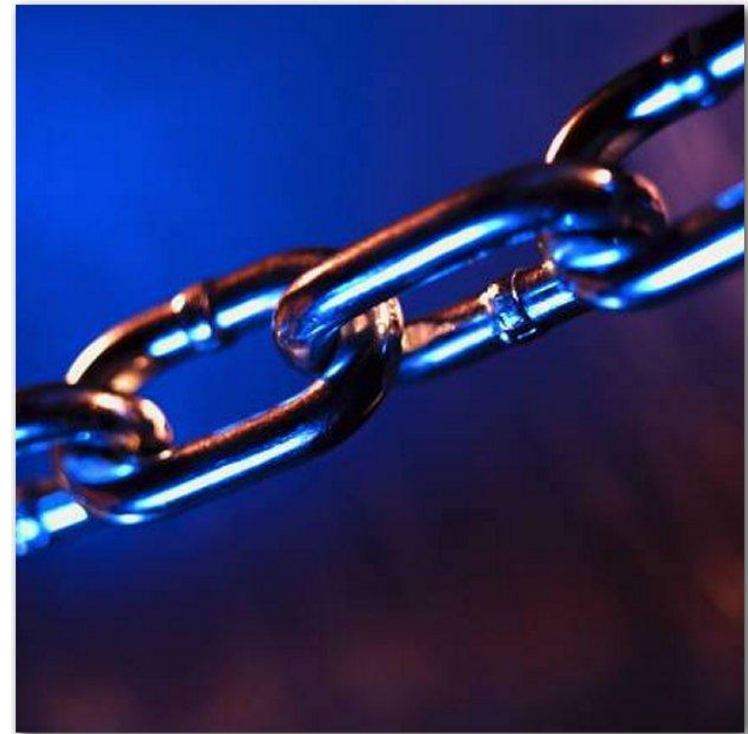


cw audit services

Oadby & Wigston Borough Council

Internal Audit
Progress Report 2013/14 and 2014/15

July 2014



1. Introduction

This report summarises the work of Internal Audit for the period to the end of June 2014. The purpose of the report is to update the Committee on progress made in completing the 2013/14 plan and delivering the 2014/15 audit plan.

2. Progress summary

The agreed internal audit plan for the 2014/15 year totals 257 days. Section 5 provides details of all of the audit assignments included in the 2014/15 year, together with details of the point in the year at which each assignment is planned for delivery and an update on progress where assignments have commenced. We have delivered 21 days of work against the 2014/15 plan to early July 2014, which is in line with our planned profile at this stage of the year. We have also completed since the last meeting of this Committee, remaining 2013/14 reviews, and are working with management on progressing these to final reports.

3. Reviews completed

The following reviews have been completed and final reports agreed with management since the last meeting of this Committee.

Review	Status	Level of assurance
Creditors	This review has been completed and a final report agreed with management	Significant
Members allowances & civic expenses	This review has been completed and a final report agreed with management	Significant
Budgetary control/MTFS	This review has been completed and a final report agreed with management	Significant
Health & Safety	This review has been completed and a final report agreed with management	Limited
Payroll & expenses	This review has been completed and a final report agreed with management	Limited

Review	Status	Level of assurance
Transport-vehicle workshop	This review has been completed and a final report agreed with management	Limited
Town Centre/Regeneration/ Planning Policy	This review has been completed and a management letter of assurance provided	Significant
Emergency Planning (2014/15 review)	This review has been completed and a final report agreed with management	Significant

At the request of the Committee at its February 2014 meeting, and as subsequently agreed with the Chair of this Committee, to ensure members are provided with further detail only on issues which may warrant their concern, we are no longer providing the range of information on completed audits previously provided to you. We now aim only to report specific findings, recommendations and agreed actions arising from our audits where these relate to matters we deemed to be high risk/priority. Since the last meeting we have highlighted a number of such issues in relation to some of the above audits and these are set out below for the Committee's information. *We have also followed-up the status of agreed actions in relation to the previous audit reviews on Housing Responsive Repairs, Housing Options, and Housing Void Property Management. We have no remaining significant concerns to raise regarding the latter two reviews, however various issues remain to be resolved in relation to Housing Responsive Repairs, and our letter agreed with management on this matter is attached to this report.*

Health & Safety audit

System Control Objective 1: Approved and up to date policies and procedures are in place regarding Health and Safety (including Fire & Safety; First Aid and Lone Working) and have been communicated to members and officers.

Expected Control	Audit Finding	Risk	Risk Ranking	Recommendation	Response	Who	When
1.1 Policies and Procedures	At the time of our review in April/ May 2014, the Council's Health and Safety Policy had recently been approved by the Policy, Finance and Development Committee [March 2014]. Other Council policies related to health and safety issues [Lone Working, Fire Safety and First Aid] were being drafted so that they could be taken to the PFD Committee in July 2014 for approval. It was originally intended that procedures deriving from these policies would then be produced for dissemination to members and staff by appropriate channels eg intranet, hard copies. It is accepted that considerable effort was being directed to getting this matter sorted by August 2014. However the Council's Corporate Support Officer (Health and Safety) has now resigned with effect from the end of May 2014 and the Head of Corporate Resources has confirmed to us that the process of recruiting a replacement will introduce delays to the original August 2014 deadline. This means that in the meantime, without formal policy and related procedural health and safety guidance in place the Council is at high risk of breach of statutory health and safety legislation.	<p>Non compliance with statutory requirements.</p> <p>No guidance for member and officers.</p> <p>H&S breaches leading potentially to injury and death to members, officers and the public.</p> <p>Liability claims against the Council.</p>	2	The Council should approve and make available to members and staff all required health and safety policies and procedures as a matter of urgency taking into account the impact of recruiting a new officer. During the recruitment process consideration should be given to setting up a temporary officer contact for providing members and staff with guidance and assistance on health and safety issues affecting them at the Council.	Agreed. Audit has acknowledged that effort is being made to complete the approval and then availability of health and safety policies to members and officers. Originally this exercise was expected to be completed by August 2014 but due to the resignation of the Corporate Support Officer with effect from the end of May 2014 and the need to recruit a replacement; this is now likely to be delayed. It is hoped that a new Health and Safety Officer can be recruited and in post by September 2014, at the latest to enable the other health and safety policies to be taken to the PFD Committee in February 2015 for approval and adoption.	Kalv Garcha Head of Corporate Resources	28 Feb 2015

System Control Objective 2: Corporate arrangements are in place to ensure all members and officers are aware of and trained in the key aspects of Health and Safety issues and their role in them.

Expected Control	Audit Finding	Risk	Risk Ranking	Recommendation	Response	Who	When
2.1 Training and awareness	<p>Training</p> <p>The recently approved Health & Safety Policy [Section 4] makes specific reference to training as follows. "In order to effectively manage health and safety, the Council will give high priority to ensure employees at all levels are provided with information, instruction and training. The Council is committed to make available the resources to support the training requirements of an employee in health and safety matters". Senior Management Team approved a budget of £15k in January 2014 for the provision of training in health and safety matters and our review of the 2014 Corporate Training Calendar (January - Sept) confirms there are entries for such training and further, attendance lists have been provided to us to confirm that staff have been provided with training in February 2014 and March 2014 in line with the training calendar in the areas of fire safety assessments, manual handling, PPE and workplace stress and violence. However the adequacy and completeness of the training needs assessment cannot be confirmed as the documented basis for arriving at the current planned training has not been provided and there is no other evidence to confirm that there are arrangements to ensure that all members and staff will be provided with training in health and safety matters related to their roles and responsibilities in a timely manner. Further this original timetable of training has been delayed following the unexpected resignation of the Corporate Support (Health</p>	<p>Staff / Members not appropriately trained.</p> <p>Non compliance with statutory requirements.</p> <p>H&S breaches leading potentially to injury and death to members, officers and the public.</p> <p>Liability claims against the Council.</p>	2	<p>It should be ensured that a documented training needs assessment for all members and staff which corresponds to their roles and responsibilities is produced as a matter of urgency in order that appropriate training can be identified and linked with current training arrangements to ensure that appropriate health and safety training is provided to all staff and members who need it in a timely manner.</p>	<p>Agreed. There has been some service specific external training sourced and delivered to specific and specialist staff dealing with some high risk areas of importance. The unexpected and untimely resignation of the Corporate Support Officer (Health and Safety) Officer has impacted on the delivery of the programme of training to staff and members. It is hoped that a new Health and Safety Officer can be recruited and in post by September 2014, at the latest, so that a training programme can be rolled out ensuring priority training can be reported as completed, to the PFD Committee in February 2015.</p>	<p>Kalv Garcha Head of Corporate Resources</p>	28 Feb 2015

Expected Control	Audit Finding	Risk	Risk Ranking	Recommendation	Response	Who	When
	and Safety) Officer at the end of May 2014. <u>Awareness</u> – See Training above and 1.1 above.						

System Control Objective 3: Risk assessments are carried out and all identified risks are suitably managed

Expected Control	Audit Finding	Risk	Risk Ranking	Recommendation	Response	Who	When
3.1 Risk Assessments	<p>The recently approved Health & Safety Policy [Section 4] makes specific reference to the completion and annual review of risk assessments. The Corporate Support Officer (Health & Safety) confirmed that the Council was not up to date at present with completing health and safety risk assessments but that it is intended to train line managers to complete health and safety assessments (using the risk assessment template which has been devised), as soon as possible. Our review of the H&S Risk Assessments Folder on the Council's F Drive and "completed assessments" provided by the Corporate Support Officer (Health & Safety) confirmed that work has begun on the completion of these assessments. The folder contained 10 risk assessments - 1 of which had been completed and 9 which had been started but were in varying stages of completion. Of the 5 "completed" assessments provided by the Corporate Support Officer (Health & Safety) 2 related to new assessments (ie not on the F Drive) and these were not complete.</p> <p>We noted for the 4 "completed" ones provided by the Corporate Support Officer (Health & Safety) that there was reference to adding risks to a Safety Action Plan but the Safety Action Plan in the folder did not reflect these risks, neither did the All Sites Action Plan which she said was used for this purpose to eliminate the need for multiple documents.</p> <p>Further, numerical errors were noted in risk assessment calculations for two of the risk assessments.</p>	<p>Risks not being identified and managed.</p> <p>Risks not being appropriately assessed and reflected in safety plans/ risk registers.</p> <p>Non compliance with statutory requirements.</p> <p>H&S breaches leading potentially to injury and death to members, officers and the public.</p> <p>Liability claims against the Council.</p>	2	It should be ensured that health and safety risk assessments are accurately completed for all areas of the Council as a matter of urgency and the results are used to inform relevant safety action plans and risk registers.	Agreed. Regrettably the unexpected and untimely resignation of the Corporate Support Officer (Health and Safety) Officer has had Council wide ramifications on the health and safety projects as a whole and in particular the cascading down and training of risk assessments to all line managers. It is hoped that a new Health and Safety Officer can be recruited and in post by September 2014, at the latest, so that training on risk assessments can be given to all line managers by late 2014 so that can be reported as completed, to the PFD Committee in February 2015.	Kalv Garcha Head of Corporate Resources	28 Feb 2015

System Control Objective 4: Suitable corporate resources are in place to advise, support and oversee services to help ensure compliance with the Council's Health and Safety policies and procedures

Expected Control	Audit Finding	Risk	Risk Ranking	Recommendation	Response	Who	When
4.1 Resources	<p>The Head of Corporate Resources presented a paper "Health and Safety Proposal 2014 for OWBC Main Council Offices, Depot and Brocks Hill Report Number HS1" to SMT on 13 January 2014 requesting an estimated £30k for health and safety training and equipment and an amount of £15k had been approved for training. However, SMT required that more specific costing was required for other areas before they could be fully considered. This process has not moved on since that time, following the resignation of the Corporate Support Officer (Health and Safety) Officer at the end of May 2014. Further in view of the required work highlighted in all our recommendations above, it is considered that the imminent staffing resource requirement of a replacement Corporate Support Officer (Health & Safety) is considered to be a priority to achieve compliance with statutory health and safety regulations in the short to medium term.</p>	<p>Insufficient resources available for health and safety matters.</p> <p>Non compliance with statutory requirements.</p> <p>H&S breaches leading potentially to injury and death to members, officers and the public.</p> <p>Liability claims against the Council.</p>	2	<p>It should be ensured that sufficient resources are dedicated to achieving compliance with statutory health and safety regulations as soon as possible. Staffing resources should be made available to ensure the completion of the recommended actions at 1.1; 2.1 and 3.1 above, and to price the equipment needs as presented to SMT in January 2014 so that these can either be approved or alternative solutions found.</p>	<p>Agreed. The health and safety project is a mammoth project which requires overarching and integral consideration Council wide. The recruitment to a Health and Safety Officer is required to identify all priority tasks detailed in the Action Plan so that work is undertaken as soon as possible to deal with any shortfalls that the Council presently has identified.</p> <p>It is envisaged that considerable progress will be made, following identification of all priority works and training, which can be reported to PFD committee in February 2015.</p>	Kalv Garcha Head of Corporate Resources	28 Feb 2015

Payroll & expenses audit

System Control Objective 2: All payroll data forwarded for processing is complete, accurate, timely, valid and authorised.

Expected Control	Audit Finding	Risk	Risk Ranking	Recommendation	Response	Who	When
2.1 Payroll to HR Establishment Reconciliation	<p>The HR Officer, the HR Project Coordinator and HR Administrator currently raise and authorise forms for new starters, permanent and temporary variations and leavers which are sent to EMSS for processing. They therefore have a significant level of involvement with both the maintenance of the HR Establishment list and making amendments to standing payroll data. There is currently no independent reconciliation of the HR Establishment list to the payroll. Further the HR officer confirmed that Heads of Service do not routinely receive details of their HR Establishment lists and related payroll data for monitoring. The risks of this finding links to our reported finding of the HR Administrator authorising her own starter form, which was also not detected by the reviewing HR Officer or the payroll provider.</p>	<p>Unauthorised amendments to standing payroll and HR establishment data.</p> <p>Increased risk of errors or fraudulent payments going undetected.</p>	2	<p>A monthly reconciliation of the payroll to the HR Establishment Listing should be undertaken independently of the HR function.</p> <p>A similar recommendation was made in our previous report in 2012/13.</p>	<p>Following the implementation of the new HR software system, the establishment document will no longer be required as all information will be captured by the HR system.</p> <p>The system can then be used to generate reports and it is intended that these were be sent to the respective accountants for each service area at set intervals for review and reconciliation.</p>	Lynn Middleton HR Officer	31 Aug 2014
2.2 Starter Forms	<p>Our testing of ten starter forms raised during the 2013/14 financial year highlighted the following:</p> <ul style="list-style-type: none"> The HR Administrator raised, authorised and dated her own starter form on 09/09/2014. <p>Note that Appendix 1 of the Payroll, Overtime and Mileage Procedure, "Authorised Personnel List" specifically states that the HR Administrator is unable to authorise and submit her own salary amendments / expenses.</p> <p>The findings at 2.1 and 2.3 also link to this</p>	<p>Non compliance with payroll procedures.</p> <p>Unauthorised amendments to standing payroll and HR establishment data.</p> <p>Increased risk of errors or fraudulent payments going undetected.</p>	2	<p>HR staff should comply with payroll procedures ie they should not authorise forms which create and or amend standing payroll data which relate to them.</p>	<p>Agreed. The HR Officer acknowledges that this form should have been authorised by her. However she sent the email to the Payroll Provider to authorise the amendment. She had checked and verified the information as being 100% accurate prior to sending it to the Payroll Provider by email dated 9 September 2013 (a copy of which has now been provided to Audit). See also responses at</p>	Lynn Middleton HR Officer	31 Aug 2014

Expected Control	Audit Finding	Risk	Risk Ranking	Recommendation	Response	Who	When
	finding.			It should be confirmed whether the payroll provider processed these forms without challenging the authorisation as they are also expected to comply with the procedures, and to determine what action is required to effect improvements, if necessary.	2.1 and 2.3. The question as to why this was not picked up by the Payroll Provider will be raised with them accordingly.	Sarah Basten HR Administrator	30 Jun 2014

Transport – Vehicle Workshop audit

System Control Objective 4: Processes are in place to ensure the efficiency of the programming of workflow/organisation of work.

Expected Control	Audit Finding	Risk	Risk Ranking	Recommendation	Response	Who	When
4.1 Programming of work - Efficiency	<p>There are no formal work plans in place to ensure that all staff resources (fitters) are fully engaged on productive work. The assumption is that the maintenance schedules of the vehicles and equipment provides enough work for the two fitters. If there is any potential downtime one of the fitters may be used on the picking line in the recycling section of the depot. Although time sheets are used to record the hours worked by the fitters (analysed by activity) this analysis is only used as the basis for recharging the services for the manpower and not to assess the productivity of the fitters. Further there are no Key Performance Indicators in place for the downtime of vehicles and equipment to enable the monitoring of the timeliness of the work completed on vehicles and equipment by the fitters.</p> <p>Further review of a spreadsheet relating to the analysis of timesheets for the period April 2013 - July 2013 highlighted the following:</p> <p>Total days available= 170 Productive days = 125 Unproductive days= 45</p> <p>Of the unproductive days some 31 days were due to annual leave. Our testing confirmed the use of agency staff during this period, ie at additional cost, indicating a shortfall in available resources. It is possible that some or all of this cost may have been avoidable with clear work planning.</p>	<p>Controllable costs not monitored.</p> <p>Inadequate resources planning.</p> <p>Available resources (manpower and vehicles and equipment) not fully utilised.</p> <p>Poor VFM.</p>	2	a) It should be ensured that an exercise is undertaken to determine the amount and skill mix of manpower required to keep the Council's vehicles and equipment economically, effectively and efficiently operational, and that adequate resourcing plans are produced to support these.	Time sheet system to be reviewed and updated	Fleet Manager	May 2014
				Review of workloads and resource levels to be undertaken.	Fleet Manager	Sept 2014	
				Regular monitoring to be undertaken.	Fleet Manager	June 2014	
				c) KPIs should be introduced to enable the monitoring of the downtime of vehicles and equipment.	KPI's to be developed and implemented.	HoS & Fleet Manager	April 2014
				This recommendation links to 5.1 below.			

4. Recommendation tracking

CW Audit Services has implemented a system for tracking the actioning of agreed Internal Audit recommendations, as a management assurance tool for the Council and specifically this Committee. Managers are responsible for updating actions taken and other key information directly on the system. An update for the Committee is provided below. This refers to all actions agreed and due by 31/3/14 which were carried forward into 2013/14 as not previously reported as actioned. The first table represents the status of agreed actions due to be implemented by that date, the second table the age of the outstanding recommendations (based on the original date due for implementation). The status shown is as advised by the relevant manager/Head of Service and does not imply that Internal Audit have verified the status.

Summary	1 Critical	2 High	3 Medium	4 Low	Total
Due by 31/3/2014	-	4	89	43	136
Implemented	-	4	75	37	116
Closed (effectively implemented or system changed)	-	-	1	1	2
Still to be completed	-	-	13	5	18

Time overdue for actions o/s or not complete	1 Critical	2 High	3 Medium	4 Low	Total
Less than 3 months	-	-	-	2	2
3 – 6 months	-	-	3	1	4
Greater than 6 months	-	-	10	2	12
Total	-	-	13	5	18

We have agreed with the Interim Chief Financial Officer to provide further detail on the most recent status known in relation to the 12 issues outstanding over 6 months, which is as follows:

*the table below refers to management updates except where specifically stated to be from Internal Audit’s own follow-up work.

Review	Recommendation	Risk Rating	Response/proposed implementation date	Most recent status per management update*
12/13 Disabled Facilities Grants	To ensure that estimates for work are reasonable, consideration should be given to producing a schedule of rates against which estimates should be compared and where the lowest quote includes cost elements in excess of 'approved' rates within the schedule, using these as maxima for grant aided funding.	3	Agree – consideration will be given to the feasibility of devising an approved schedule of rates. 28/9/12 – Anita Pathak-Mould, Head of Community	Schedule of rates being used as guidance using the Housing Aids and Adaptations schedule. This is currently being tested Revised date 30/9/14
12/13 Housing Options	Management should ensure that policies and procedures are documented for housing options that govern the assessment, decision and referral for allocation of those presenting in priority need and also the administration of the rent deposit scheme.	3	Noted. I have been told that there are some procedures but accept that they need updating 31/3/13 Sandra Parker, Community Safety and Tenancy Manager with HoC	Our follow-up review in June/July 2013 found that “existing documents have been reviewed. A list of Policies is on the intranet including standard letters and checklists. Housing Options Procedures were approved by Policy, Finance and Development Committee in April 2013 No formal policy was found to be in place for administration of the rent deposit scheme – although a detailed guidance note had been developed. A formal policy is to be developed.” No further update provided by management but the proposed implementation date has been

Review	Recommendation	Risk Rating	Response/proposed implementation date	Most recent status per management update*
				amended to 26/6/14. In our recent follow-up we considered this matter to be effectively implemented.
12/13 Hsg Responsive Repairs	Detailed policies and procedures should be put into place that covers all areas of housing repair responsibilities.	3	Agreed H.O.C Interim Property Manager Dec 2012 31/12/12 – John Stemp, Community Property Manager	Revised procedures continue to be put in place - these to be reviewed and an update given to next Service Delivery Committee (October 14)
12/13 Hsg Responsive Repairs	The housing repairs team should consider implementing a schedule of rates that can be used when allocating typical works to contractors or where possible obtaining quotes prior to work being allocated.	3	Schedule of rates do exist but some uplifting is necessary and take opportunity to consult contractors in readiness with the Orchard Interface currently under implementation Interim Property Manager awaiting appointment Dec 2012 31/12/12 – John Stemp, Community Property Manager	Update provided by management July 14: Wider procurement timetable agreed by Service Delivery Committee (July 2014)
11/12 Corporate Governance: Tenon review- Pest Control service review	a) Management should report the financial benchmarking data that compares the service to other local Authorities in Leicestershire to the Senior Management Team and the Service Delivery Committee. b) Management should also undertake a value for money review of the Pest Control Service to ensure that the Council is managing this area in the most economic and effective manner.	3	a) An annual report to Senior Management Team and Service Delivery Committee. - May 2012 b) A value for money review of the service will be undertaken. - March 2013 Anita Pathak-Mould, Head of Community	Review is part of the overall council restructure process and has been delayed in view of a other priorities. Value for money exercise is being undertaken and consultations about service ready to commence. Revised date 30/9/14

Review	Recommendation	Risk Rating	Response/proposed implementation date	Most recent status per management update*
12/13 Debtors	Management should review current working practices/ procedures in light of the revised policy.	4	Delayed implementation of the new Policy was agreed by members. This will be implemented by the end of May. 30/6/13 – Paul Loveday, Head of Finance	The Debt Recovery Policy is currently being redrafted and will be reported to the PFD committee in October Revised date 31/10/14
12/13 Debtors	Management should review the appropriate level of authorisation needed to write off different levels of debt and ensure these are reflected consistently in both the corporate Debt Policy and Financial Regulations.	4	Agreed 30/6/13 – Paul Loveday, Head of Finance	The Debt Recovery Policy is currently being redrafted and will be reported to the PFD committee in October Revised date 31/10/14
12/13 Risk Management	An exercise should be undertaken to review all existing partnerships and projects to establish what risk registers are currently in place. A review should then take place to standardise the format of partnership and project risk registers and ensure that all partnerships and projects maintain such registers.	3	Agreed 28/6/13 – Paul Loveday, Head of Finance	A consultant for Zurich has been commissioned to further embed risk management including this recommendation as part of the service provided under our insurance premium. Revised date 30/9/14
12/13 Risk Management	Priority should be given to identifying and implementing a bespoke Risk Management IT package that will allow the Council to develop from a process driven risk management function to one that is fully embedded.	3	In view of budgetary constraints the purchase of a bespoke IT package this cannot be a high priority at present but this will be kept under review. Other methods and initiatives of embedding the function within the Council will be considered in the	A consultant for Zurich has been commissioned to further embed risk management including this recommendation as part of the service provided under our insurance premium. Revised date 30/9/14

Review	Recommendation	Risk Rating	Response/proposed implementation date	Most recent status per management update*
			meantime 31/7/13 – Paul Loveday, Head of Finance	
13/14 Housing Rents	It should be ensured that password changes are enforced and the minimum length and combination of passwords to gain access to the Orchard Housing System are incorporated as security measures.	3	Accepted as historical practice 31/8/13 – Anita Pathak-Mould, Head of Community	No update yet provided
12/13 Payroll	There should be regular, evidenced reconciliation of the officers and pay rates on the payroll to the officers and pay rates on the HR Establishment. This reconciliation should be undertaken independently of the HR function.	3	It is to be proposed that this reconciliation will be done by the Council's Finance Department to ensure that this reconciliation is independent of the Council's HR function. 30/9/13 – Lynn Middleton, HR Officer	This matter is currently on hold pending the implementation of the new HR software system. Updating the Council's records and ensuring the accuracy of data held is a key part of the implementation of this system, as inaccurate information will jeopardise the quality of the system. It therefore follows that it is sensible to carry out this reconciliation exercise when the HR software system is fully implemented later in the year. Revised date 1/9/14
12/13 Payroll	It should be ensured that the Authorised Signatories List is updated to include officers authorised to sign additions to the payroll relating to expenses and allowances.	3	In order to consolidate authorised signatories centrally, Finance will carry out a review and update of all authorising signatories related	The Council's Finance team has created an authorisation list which indicates the amount which each named individual can authorise respectively.

Review	Recommendation	Risk Rating	Response/proposed implementation date	Most recent status per management update*
			<p>to payroll</p> <p>20/9/13 – Lynn Middleton, HR Officer</p>	<p>Again, rather than go through the lengthy process of obtaining copy signatures for all authorised signatories and checking these against signatures on expenses claims (which is not an effective use of resources), it is more appropriate to place this recommendation on hold pending the implementation of the HR software system. Once the system has been fully implemented, authorised signatories will be required to use the system to verify all expenses claims and they will be required to use their own unique log in details to do so.</p> <p>Revised date 1/9/14</p>

5. 2014/15 Internal audit plan

Review	Scheduled	Status	Level of assurance
Emergency Planning	May/June 2014	Final report issued	Significant
Anti Fraud & Corruption-targeted fraud prevention/detection work*	June/July 2014	In progress	
Corporate Governance – Counter- Fraud policies and awareness for 2014/15*	June / July 2014	In progress	
Street Cleansing	July 2014	In progress	
Grounds Maintenance	July 2014	In progress	
Income Management & Cash Receipting	July/Aug 2014 onwards		
Elections / Electoral Registration	August 2014 onwards		
Creditors	Oct – Dec 2014		
Debtors	Oct – Dec 2014		
Treasury Management	Oct – Dec 2014		
Main Accounting	Oct - Dec 2014		
Council Tax	Oct – Dec 2014		
Business Rates	Oct – Dec 2014		

Review	Scheduled	Status	Level of assurance
Benefits	Oct – Dec 2014		
Strategic Procurement / Shared Services Value for Money	October 2014 onwards		
Private Sector Housing/Disabled Facilities Grants	October 2014 onwards		
Refuse & Recycling collection	October 2014 onwards		
Greening the Borough	October 2014 onwards		
Capital Projects	October 2014 onwards		
Budgetary Control/Medium Term Financial Strategy	Dec 2014/Jan 2015		
Payroll & Expenses	Jan – Mar 2015		
Planning Control	To be agreed		
Housing Rents	To be agreed		
Housing Repairs & Maintenance	To be agreed		
Housing Landlord services	To be agreed		
Void Property Management	To be agreed		

* Following a presentation on fraud “Protecting the Public Purse” by KPMG to the PFD Committee in March 2014, we were requested by the Interim Chief Financial Officer to complete the checklist at Appendix 2 of the presentation “Checklist for Councillors and others responsible for governance”. We are currently still in the process of collecting evidence to support the completion of the checklist and we aim to complete this exercise to be able to report on the outcome to the next meeting of this committee.