

cw audit services

Oadby & Wigston Borough Council

Internal Audit  
Progress Report 2015/16

October 2015



## 1. Introduction

This report summarises the work of Internal Audit for the period to early October 2015. The purpose of the report is to update the Committee on progress made in completing deferred reviews from the 2014/15 audit plan and in delivering the 2015/16 audit plan.

## 2. Progress summary

The agreed internal audit plan for the 2015/16 year totals 254 days. Section 5 provides details of all of the audit assignments included in the 2015/16 year, together with details of the point in the year at which each assignment was planned for delivery and an update on the current position, and also remaining reviews from 2014/15. Management requested deferral of certain 2014/15 reviews into the early months of 2015/16 and others to be carried forward into the 2015/16 audit plan. Given the number of delays and deferrals of reviews at management request, our focus thus far in 2015/16 has been on continuing to complete this work as far as possible, dealing with any other requests from management and commencing the 2015/16 plan delivery where possible.

## 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
2014/15 Debtors	Final report issued	Significant
Advisory review – housing benefit case	Briefing report issued	N/A
2014/15 Payroll – follow up review	Final report issued	Moderate

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 only report specific

findings, recommendations and agreed actions arising from our audits where these relate to matters we deemed to be high risk/priority. One such issue was reported in relation to the above audits, regarding the Debtors review, as set out below.

**System Control Objective 2: Debt recording, collection, recovery and write-off procedures are sufficient to ensure prompt payment and effective collection.**

Expected Control	Audit Finding	Risk	Risk Ranking	Recommendation	Response	Who	When
<b>2.3 Aged Debt Analysis – Regular Review</b>	It could not be confirmed whether aged debt reports had been regularly run and reviewed by management during the year as there was no evidence available to support such action.	Debt not being properly managed.  Increased risk of bad debt.  Adverse impact on the council's cashflow.	2	It should be ensured that aged debt reports are run monthly and reviewed by management and appropriate action taken to recover debts, including referral to the council's bailiffs and Legal Services Team if appropriate. Evidence should be retained to confirm this. Periodic reports should be taken to the PFD Committee detailing what the analysed debts levels are and what action is being taken to recover debts. This could be done together with the intended introduction of quarterly debt write off reports to the PFD Committee (see 3.1).	Agreed. Aged debt reports will be run monthly and reviewed by management and appropriate action taken to recover debts, including referral to the council's Legal Services Team and bailiffs if appropriate. Evidence will be retained to confirm this.  Periodic reports will be taken to the PFD Committee detailing what the analysed debts levels are and what action is being taken to recover debts. This will be done together with the introduction of quarterly debt write off reports to the PFD Committee (see 3.1).	Rikki Wiltshire Financial Services Manager	31 Aug 2015

The current status on this issue is dealt with further in our Recommendation Tracking section below.

## 4. Recommendation tracking

We provide 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 relevant actions agreed and due by 30/9/15. 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 30/9/2015	-	24	167	61	252
Implemented	-	15	130	56	201
Closed (effectively implemented or system changed)	-	-	3	2	5
Still to be completed	-	9	34	3	46

Time overdue for actions o/s or not complete	1 Critical	2 High	3 Medium	4 Low	Total
Less than 3 months	-	1	5	1	7
3 – 6 months	-	2	13	1	16
Greater than 6 months	-	6	16	1	23
Total	-	9	34	3	46

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

\*the tables below refer to management updates (where provided) unless specifically stated to be from Internal Audit's own follow-up work.

High risk/priority issues due for action, but not yet reported to be implemented:

Review	Recommendation	Risk Rating	Response and proposed implementation date	Most recent status per management update*
13/14 Health & Safety	<p><u>Policies and Procedures</u></p> <p>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.</p>	2	<p>Agreed.</p> <p>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.</p> <p>Kalv Garcha, Head of Corporate Resources - 28/2/15</p>	<p>A suitable Health and Safety Officer has been recruited and was inducted for 4 days in Feb 2015. He commenced employment on 2 March 2015. He has been instructed to document training for members and staff alike. It is envisaged that this training will be a part of the corporate induction training. In order to allow him time to settle in, this has been deferred until September 2015 and it is anticipated that this will be on track. He is required to work off and modify existing policies and procedures we have in place.</p> <p>Revised date 30/9/15</p> <p>(No further update since previous progress report)</p>

Review	Recommendation	Risk Rating	Response and proposed implementation date	Most recent status per management update*
13/14 Health & Safety	<p><u>Training &amp; awareness</u></p> <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>	2	<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 - 28/2/15</p>	<p>A suitable Health and Safety Officer has been recruited and was inducted for 4 days in Feb 2015. He commenced employment on 2 March 2015. He has been instructed to document training for members and staff alike. It is envisaged that this training will be a part of the corporate induction training after the Elections.</p> <p>Revised date 30/9/15</p> <p>(No further update since previous progress report)</p>
13/14 Health & Safety	<p><u>Risk assessments</u></p> <p>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.</p>	2	<p>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</p>	<p>A suitable Health and Safety Officer has been recruited and was inducted for 4 days in Feb 2015. He commenced employment on 2 March 2015. He has been instructed to document training for members and staff alike. It is envisaged that this training will be a part of the corporate induction training.</p>

Review	Recommendation	Risk Rating	Response and proposed implementation date	Most recent status per management update*
			<p>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.</p> <p>Kalv Garcha, Head of Corporate Resources - 28/2/15</p>	<p>In order to allow him time to settle in, this has been deferred until September 2015 and it is anticipated that this will be on track.</p> <p>Revised date 30/9/15</p> <p>(No further update since previous progress report)</p>
13/14 Health & Safety	<p><u>Resources</u></p> <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>	2	<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. 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> <p>Kalv Garcha, Head of Corporate Resources - 28/2/15</p>	<p>A suitable Health and Safety Officer has been recruited and was inducted for 4 days in Feb 2015. He commenced employment on 2 March 2015. He has been instructed to document training for members and staff alike. It is envisaged that this training will be a part of the corporate induction training after the Parliamentary and Borough Election.</p> <p>Revised date 30/9/15</p> <p>(No further update since previous progress report)</p>

Review	Recommendation	Risk Rating	Response and proposed implementation date	Most recent status per management update*
14/15 Debtors	<p><u>Aged Debt Analysis – Regular Review</u></p> <p>It should be ensured that aged debt reports are run monthly and reviewed by management and appropriate action taken to recover debts, including referral to the council's bailiffs and Legal Services Team if appropriate. Evidence should be retained to confirm this. Periodic reports should be taken to the PFD Committee detailing what the analysed debts levels are and what action is being taken to recover debts. This could be done together with the intended introduction of quarterly debt write off reports to the PFD Committee.</p>	2	<p>Agreed. Aged debt reports will be run monthly and reviewed by management and appropriate action taken to recover debts, including referral to the council's Legal Services Team and bailiffs if appropriate. Evidence will be retained to confirm this. Periodic reports will be taken to the PFD Committee detailing what the analysed debts levels are and what action is being taken to recover debts. This will be done together with the introduction of quarterly debt write off reports to the PFD Committee.</p> <p>Rikki Wiltshire, Financial Services Manager 31/8/15</p>	<p>Debt review to start in full end of October. Delay due to operational reasons.</p> <p>Revised date 30/11/15</p>
14/15 Void Property Management	<p><u>Void Turnaround</u></p> <p>a) The void property spreadsheet should be amended to calculate void turnaround times and this should be regularly monitored so that any actions required to address performance issues can be taken promptly.</p> <p>b) Reasons for unavoidable overruns should be recorded for future reference.</p>	2	<p>It is agreed that the spreadsheet will be amended to show live time information on turnaround and monitoring will be more formal.</p> <p>Reasons for the delays will be investigated further for any lessons to be learned.</p> <p>John Stemp – immediate (deemed to be June 2015)</p>	<p>Void spreadsheet currently being amended to show running number of days. Reasons for unavoidable delays now being recorded.</p> <p>(No further update since previous progress report)</p>

Review	Recommendation	Risk Rating	Response and proposed implementation date	Most recent status per management update*
14/15 Void Property Management	<p><u>Budgetary Control</u></p> <p>Management should set and monitor the costs being incurred in relation to void properties and actions taken to minimise these.</p>	2	<p>With regard to overall budget monitoring, monthly reports are provided by finance and a review meeting takes place. Average cost per void is not monitored but could very easily be produced. Cost of works has been checked against the national schedule of rates by the last two postholders both concluding that local contractors were providing good value for money. This needs to be done in a more methodical way including considering whether OWBC should subscribe to / buy the national schedule of rate books.</p> <p>John Stemp, Property Manager – immediate (deemed to be June 2015)</p>	<p>Average void costs are being prepared for the first quarter outturn.</p> <p>(No further update since previous progress report)</p>
14/15 Street Cleansing & Grounds Maintenance	<p><u>Key Service Risks</u></p> <p>It should be ensured that all the risk assessments identified by Audit and/or due for review are reviewed in a timely manner. Additionally new risks to the service should be identified and assessed. Based on the evaluated risks rating undertaken as part of these risk assessments (reviews and additionally identified risks), key service risks should be</p>	2	<p>The Depot Manager will instruct foremen to carry these out.</p> <p>Brian Kew, Operations Manager, 31/3/15</p>	<p>In progress - All risk assessments have been reviewed with the Health &amp; Safety Officer . The daily records and worksheets are now updated on a daily basis.</p>

Review	Recommendation	Risk Rating	Response and proposed implementation date	Most recent status per management update*
	identified and included in a Risk Register which should then be kept under constant review.			
13/14 Equalities	<p><u>Equality Impact Assessments – not being completed</u></p> <p>An EIA should be completed for all Council Policies and Procedures as outlined in the EIA Guidance Notes</p>	2	<p>H o S and SMT are all aware that EIAs should be undertaken in any new and revised policies etc. A reconciliation exercise can be undertaken on all policies and EIAs</p> <p>Kalv Garcha, Head of Corporate Resources, 31/3/15</p>	Revised date to 31/10/15

Issues originally due to be implemented more than 6 months ago:

Review	Recommendation	Risk Rating	Response/proposed implementation date	Most recent status per management update*
11/12 Corporate Governance: Tenon review-Pest Control service review	<p>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.</p> <p>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.</p>	3	<p>a) An annual report to Senior Management Team and Service Delivery Committee. - May 2012</p> <p>b) A value for money review of the service will be undertaken. - March 2013</p> <p>Anita Pathak-Mould, Head of Community</p>	<p>The review has been delayed due to staff turnover for various reasons. A trial period of joint working with North West Leicestershire assisting with the service to cover sick leave has been put in place.</p> <p>Revised date 31/12/15</p>
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	3	<p>Agreed</p> <p>28/6/13 – Paul Loveday, Head of Finance</p>	This work is ongoing but due to operational reasons has been delayed

Review	Recommendation	Risk Rating	Response/proposed implementation date	Most recent status per management update*
	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.			Revised date 31/12/15
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 meantime  31/7/13 – Paul Loveday, Head of Finance	This work is ongoing but due to operational reasons has been delayed  Revised date 31/12/15
12/13 Building Control	Management should consider  a) review and cleansing of system data to ensure all data is up to date and as accurate as possible b) visiting a small sample of higher risk sites where no inspections have been carried out as work has not been reported as started, to ensure this position is accurate. Taking any necessary steps to regularize matters where b) identifies unreported and thus uninspected works.	3	a) Agreed – A data capture exercise has been outsourced to IDox and the review and cleansing of data will be undertaken as part of this exercise. However the end date for this process has yet to be determined. b) This is already undertaken for larger Commercial properties. Where staffing levels permit this will be undertaken for domestic properties. Where identified this will be undertaken as per the Regularisation fees	Project still ongoing with IDOX, pilot data due to be loaded for testing. Ongoing discussions with supplier to resolve the issues. Revised date 31/12/15  Owner now Chris Forrett, Planning Control Manager

Review	Recommendation	Risk Rating	Response/proposed implementation date	Most recent status per management update*
			already set in place.  No specific implementation date set – Jonathan Lee, Building Control Manager	
13/14 Budgetary Control	Budget holders – training attendance: It should be ensured that all budget holders and other staff with budgetary responsibilities attend budget training sessions.	3	It has been pointed out to those officers who did not attend. Further workshops will be arranged in 2014 and those officers will attend at that point.  Chris Raymakers, Principal Accountant, 30/9/14	Training to be held at the end of November.  Revised date 30/11/15
13/14 Main Accounting	It should be ensured that the Council's Communication Technology and Disaster Recovery Plan is fully reviewed and tested to confirm its suitability for purpose.	3	The Disaster Recovery Plan is due for review and this review will also incorporate some changes / improvements to the infrastructure over the next 2/3 months. Once this exercise is completed the plan will then be tested.  Paul Langham, ICT Manager 30/9/14	DR Plan has been revised. Technical DR Test scheduled for end Feb 2015. Any 'lessons learnt' will be fed back into the DR Plan.  Revised date 31/10/15
13/14 Legal Services/Corporate Legal Compliance Arrangements	New, Amended and Revised Statutory Duties, Powers and Legal requirements: Action should be taken to ensure that legislative and other changes are addressed by the Council on a timely basis and can be implemented for the date that such changes come into force.	3	The Government introduced the Scrap Metal Act but didn't release the guidance until after the Act was implemented.  Website will be updated as soon as the Communications	Revised date 31/12/15

Review	Recommendation	Risk Rating	Response/proposed implementation date	Most recent status per management update*
	<p>The Council's website should be updated to include accurate information on changes to legislation.</p>		<p>Officer is in post.</p> <p>Finance team should have liaised with others to ensure updated on website as was their responsibility regarding Procurement strategy</p> <p>Kalv Garcha, Head of Corporate Resources, 31/3/15</p>	
<p>13/14 Human Resources</p>	<p>It should be ensured that :</p> <ul style="list-style-type: none"> <li>- the HR Policy list is complete with all policies recorded on it;</li> <li>- the review dates for all policies are consistently recorded on the policies and the HR Policy List;</li> <li>- all approved policies should have "Final Version" recorded on them);</li> <li>- all policies bear the names of the authors;</li> <li>- committee minutes to confirm approval and adoption of policies are readily available.</li> </ul>	<p>4</p>	<p>Agreed.</p> <ol style="list-style-type: none"> <li>1. The HR Policy list is now complete, and will be checked periodically for accuracy.</li> <li>2. A date of review field has been added to Policy template cover page.</li> <li>3. "Final version" will be added to Committee approved Policies as a watermark by the Compliance Officer. A Policy Guide is in the process of being devised for Council staff to reflect this.</li> <li>4. The Policies which did not bear the author's name have been updated. Authors' names are added to the more recent policies.</li> </ol>	<p>In progress.</p> <p>Revised date 3/7/16</p>

Review	Recommendation	Risk Rating	Response/proposed implementation date	Most recent status per management update*
			<p>5. Committee minutes are more readily available as now added to Policy files in the P: Drive (ongoing).</p> <p>Gurpinder Ghuman, Compliance Officer, 30/9/14</p>	
14/15 Main Accounting	<p>Prompt removal of leavers from financial systems access:</p> <p>a) It should be ensured that HR provide timely notification of leavers to the IT provider to assist with the prompt removal of leavers from the domain accounts.</p> <p>b) The IT provider should delete all leavers in a timely manner upon notification from HR.</p>	3	<p>Agreed.</p> <p>a) Payroll staff will be reminded of the need for timely notification to IT.</p> <p>b) The IT provider will be requested to ensure that all leavers are removed from the system in a timely manner after notification from HR.</p> <p>Anne Court, Director of Services 31/3/15</p>	<p>a) Implemented</p> <p>b) No update provided.</p>
14/15 Creditors	<p>Mismatch report analysis (re invoices which do not match the purchase orders to which they relate):</p> <p>Management should review the matter further to determine if there is an underlying ongoing problem in the service areas identified relating to staff awareness of/compliance with ordering procedures. Appropriate action should be taken to resolve the</p>	3	<p>Agreed.</p> <p>Service departments need to raise accurate orders and receipt goods in a timely manner.</p> <p>Finance to work with departments in educating staff on the importance of prompt GRNing of orders.</p>	<p>Integra upgrade to be implemented by 1st December 2015 which should resolve many of these issues.</p> <p>Revised date 31/12/15</p>

Review	Recommendation	Risk Rating	Response/proposed implementation date	Most recent status per management update*
	matter.		<p>This is magnified by staff turnover around the Council.</p> <p>Chris Raymakers, Principal Accountant 31/3/15</p>	
14/15 Street Cleansing and Grounds Maintenance	<p>Efficient working:</p> <p>It should be ensured that consideration is given to the maximisation of the efficient and effective use of staff and equipment (including procurement) across the Clean and Green Team and other Council Teams.</p>	3	<p>Future material purchase of equipment will demonstrate the consideration of efficiency issues.</p> <p>The Depot Manager is currently liaising with the HR Section to harmonise the working contracts for staff in the Clean and Green Team and to provide appropriate training so that staff can readily move between teams to complete required work.</p> <p>Brian Kew, Operations Manager 31/3/15</p>	In progress - HR at present are looking at the harmonisation of the staff so Clean & Green can work more effectively alongside the R &R
14/15 Street Cleansing and Grounds Maintenance	<p>Key risks: staff training:</p> <p>It should be ensured that training records are maintained to confirm that all staff in the Clean and Green Team are receiving appropriate training to carry out their duties.</p>	3	<p>Agreed. A matrix with staff training, qualifications and licences eg HGV is currently under development.</p> <p>Brian Kew, Operations Manager 31/3/15</p>	In Progress - Training matrix is being produced so it is easily recognised which members of staff can help out on different services if needs be, and which ones need training on specific tasks.

Review	Recommendation	Risk Rating	Response/proposed implementation date	Most recent status per management update*
14/15 Street Cleansing and Grounds Maintenance	Cleanliness Service Standards – Targets: The Council should introduce specific cleaning performance targets for monitoring and reporting against.	3	This matter will be discussed with the Country Parks and Environment Manager and the Director of Services who are currently responsible for submitting performance reports to the Service Delivery Committee.  Brian Kew, Operations Manager 31/3/15	All staff have been trained on the Cleanliness Standards A – D previously used in NI195. All areas are to be restored to the A standard after being visited. Areas are subject to spot checks by foremen/supervisors. This is being rolled out to C & G team.
14/15 Street Cleansing and Grounds Maintenance	The specific responsibilities for dealing with dog fouling and flytipping within each of the Clean and Green Team and the Environmental Health Team should be clearly defined agreed and documented for reference.	3	Agreed. The audit recommendation will be implemented.  Brian Kew, Operations Manager 31/3/15	Discussions need to take place between the Depot and EH to define responsibilities. Director might need to be involved due to lack of OWBC staff in EH.
14/15 Street Cleansing and Grounds Maintenance	Service Requests – Review & Monitoring: All the default notices for public requests recorded on the Contender System or received via email should be completed by the operative to confirm that it has been actioned successfully, with the time and date recorded when it was actioned. The name of the operative should be recorded to identify them. The completed default notice should be returned to the Depot as soon as practically possible and reviewed by a foreman before it is closed it on the Contender System or filed away in the case of an email	3	The Clean and Green Team will now be requested to complete the the default notices for public requests recorded on the Contender System or received via email with the name of the operative and with confirmation that it has been actioned successfully, with the time and date recorded when it was actioned.  These will now be subject to evidenced review by the foremen.	In progress - Uniform is now being used for any request from the public. This enables reports to be run showing end to end time for response. Reporting process being looked into.

Review	Recommendation	Risk Rating	Response/proposed implementation date	Most recent status per management update*
	<p>request.</p> <p>On a quarterly basis the time to action all public requests received should be analysed to determine whether the 4 hour target is being met and to investigate any anomalies.</p> <p>Periodic reports on the number of requests received and successfully dealt with during the 4 hour time target should be provided to senior management.</p>		<p>Consideration will be given to the analysis and reporting of performance against the 4 hour time limit for dealing with requests.</p> <p>Brian Kew, Operations Manager 31/3/15</p>	
13/14 Equalities	<p>Council's Website – Equality &amp; Diversity:</p> <p>The Council's website should be updated to make reference to the approved Equality Agenda, July 2013</p>	3	<p>A Communications Officer is soon to be appointed by the Council who will undertake to update all information that can be accessed by the public, staff etc. on the web and other publications in conjunction with the Community Engagement Officer, who will be appointed in October 2014.</p> <p>Kalv Garcha, Head of Corporate Resources, 31/3/15</p>	No update provided
13/14 Equalities	<p>The Equality and Diversity Agenda – Specific and Measurable Targets: Targets should be set for each measurement. These should be specific, measureable, relevant and timely. E.g. by June 2015 95% of all staff and members attend appropriate equality and diversity training.</p>	3	<p>The appointment of the Community Engagement Officer will be revisiting the Equality Agenda and presenting the same to the Community Engagement Forum.</p> <p>Kalv Garcha, Head of Corporate Resources, 31/3/15</p>	No update provided

## 5. 2014/15 Internal audit plan – remaining reviews

This table sets out the current status of those 2014/15 reviews not completed in time for the July meeting of this Committee, or requested to be deferred by management where these have not been then built into the 2015/16 audit plan.

Review	Scheduled Start	Status	Level of assurance
Debtors	Jan 2015 onwards	Final report issued	<b>Significant</b>
Payroll & Expenses	Requested by management to carry out May 2015; further delayed at management request	Follow up review carried out-final report issued	<b>Moderate</b>
Capital Projects	March 2015	Draft report issued (June) and awaiting management response	
Refuse & Recycling collection	April 2015	Draft report issued (August) and awaiting management response	
Housing Rents	Eventually agreed July/August 2015 start	Draft report imminent	

## 6. 2015/16 Internal audit plan

Review	Scheduled Start*	Status	Level of assurance
Budgetary Control/Medium Term Financial Strategy	January 2016		
Main Accounting	November 2015	Engagement Letter agreed	
Financial Systems – key controls review	January 2016		

Review	Scheduled Start*	Status	Level of assurance
Risk Management and assurance	January 2016 onwards		
Strategic Procurement / Shared Services / Service Review – VFM / Income Generation – Fees and Charges	In progress – fee and charges review	In progress	
Building Control / Planning Control	To be agreed		
Environmental Health/Licensing/Land Charges	To be agreed		
Payroll & Expenses	January 2016 onwards		
Human Resources	To be agreed		
Legal Services/corporate legal compliance arrangements	To be agreed		
Member services (incl allowances)	To be agreed		
Council Tax	October 2015	In progress	
Business Rates	October 2015	In progress	
Benefits	October 2015	In progress	
Benefit Fraud Investigation	October 2015	In progress	
Housing Repairs & Maintenance	January 2016 onwards		

Review	Scheduled Start*	Status	Level of assurance
Safeguarding - Children & Young People	Late July 2015 start	Draft report imminent	
Voluntary Sector / Grant aid	To be agreed – propose to drop from plan to resource additional work requested		
Housing Landlord services	October 2015 onwards	Scoping	
Community Safety/Anti-Social Behaviour	October 2015 onwards	Scoping	
Greening the Borough	January 2016 onwards		
Leisure Centres/Leisure Development	January 2016 onwards		
Health & Safety	To be agreed		
Transport/Vehicle Repairs	January 2016 onwards		
Additional: Housing Benefit case review for management	June 2015	Completed	<b>N/A</b>
Additional review – depot income/asset controls	September 2015	In progress	

- Timings either agreed with management where relevant or proposed by us.