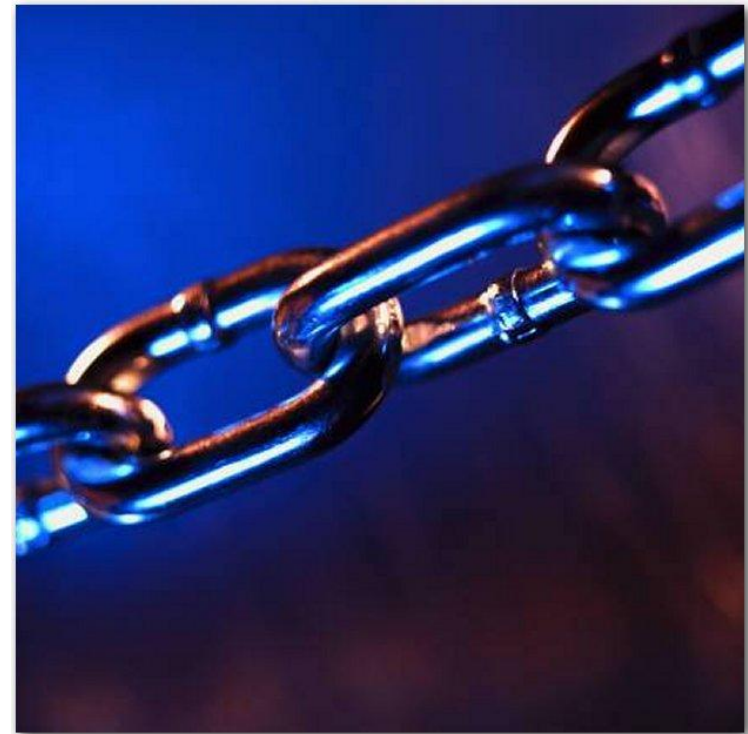


cw audit services

Oadby & Wigston Borough Council

Internal Audit
Progress Report 2015/16

February 2016



1. Introduction

This report summarises the work of Internal Audit for the period to mid-January 2016. 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.

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
Council Tax	Final report issued	Significant
Benefits	Final report issued	Significant
Benefit Fraud Investigation	Final report issued	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 only report specific findings, recommendations and agreed actions arising from our audits where these relate to matters we deemed to be high risk/priority. No such issues were reported in relation to the above audits.

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 31/12/15. 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 31/12/2015	-	24	170	61	255
Implemented	-	15	134	56	205
Closed (effectively implemented or system changed)	-	-	3	2	5
Still to be completed	-	9	33	3	45

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	-	1	5	1	7
Greater than 6 months	-	8	26	2	36
Total	-	9	33	3	45

We have previously agreed 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>The current policy does not fulfill the legal requirements. A new policy is currently being drafted. to include the formation of a Health and Safety committee which will be the mechanism to ensure that H&S is embedded into the organisational culture. Following the suddden departure of the H&S Consultant (in breach of contract) in July 2015 a further 8 consultancy days were procured from Northgate Public Services. Progress was reviewed and an action plans produced. It is hoped to appoint a permanent H&S Officer when interviews are held on the 23 October 2015 and that the successful candidate will complete all the outstanding actions within 6 months.</p> <p>Revised date 30/4/16</p>

Review	Recommendation	Risk Rating	Response and proposed implementation date	Most recent status per management update*
13/14 Health & Safety	<p><u>Training & 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>Some training has been carried out and the remaining requirement will hopefully be completed by the permanent H&S Officer within 6 months of commencement.</p> <p>Revised date 30/4/16</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>The Health and Safety Consultant appointed in March 2015 left abruptly in July 2015 in breach of contract. The failure to work the prescribed notice period made satisfactory handover impossible. As a consequence 8 consultancy days had to be purchased from Northgate Public Services.</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>These were used to review progress and produce a new action plan. All high risk activities have been reviewed and revised risk assessments are in place. The recommendation in these have been actioned to reduce risk e.g. installation of traffic lights to regulate traffic movements in the depot. A permanent H&S Officer is being appointed and it is hoped that the successful candidate will complete the action plan within 6 months.</p> <p>Revised date 30/4/16</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</p>	<p>Interviews are being held on 23 October to appoint a permanent H&S Officer following the departure in breach of contract of the previous consultant appointed in March 2015. Training has been carried out in a number of areas and this has been funded as requested. The new Officer will be fully supported and all identified training requirements will be met.</p> <p>Revised date 4/12/15</p>

Review	Recommendation	Risk Rating	Response and proposed implementation date	Most recent status per management update*
			reported to PFD committee in February 2015. Kalv Garcha, Head of Corporate Resources - 28/2/15	
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> <p>(No further update since previous progress report)</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>	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>Spreadsheet amended. Will calculate time elapsed from end of tenancy to return of keys to housing at completion of works. This is a change from the previous measure of time from end of tenancy to start of the next. The reason for this change is that some hard to let premises</p>

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	b) Reasons for unavoidable overruns should be recorded for future reference.		John Stemp – immediate (deemed to be June 2015)	were producing an inaccurate picture of the time taken to return the property to the housing pool and this measure enables hard to let properties be more easily identified. Revised date 31/10/15
14/15 Void Property Management	<u>Budgetary Control</u> Management should set and monitor the costs being incurred in relation to void properties and actions taken to minimise these.	2	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. John Stemp, Property Manager – immediate (deemed to be June 2015)	Average void costs are being prepared for the first quarter outturn. (No further update since previous progress report)
14/15 Street Cleansing & Grounds Maintenance	<u>Key Service Risks</u> It should be ensured that all the risk assessments identified by Audit	2	The Depot Manager will instruct foremen to carry these out. Brian Kew, Operations	In progress - All risk assessments have been reviewed with the Health & Safety Officer . The daily

Review	Recommendation	Risk Rating	Response and proposed implementation date	Most recent status per management update*
	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 identified and included in a Risk Register which should then be kept under constant review.		Manager, 31/3/15	records and worksheets are now updated on a daily basis. (No further update since previous progress report)
13/14 Equalities	<u>Equality Impact Assessments – not being completed</u> An EIA should be completed for all Council Policies and Procedures as outlined in the EIA Guidance Notes	2	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 Kalv Garcha, Head of Corporate Resources, 31/3/15	Revised date to 30/11/15

Issues originally due to be implemented more than 6 months ago (in addition to those which are ‘high risk’ as set out above):

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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	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	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.

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	of the Pest Control Service to ensure that the Council is managing this area in the most economic and effective manner.		Anita Pathak-Mould, Head of Community	Revised date 1/4/16
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	This work is ongoing but due to operational reasons has been delayed Revised date 31/12/15 (No further update since previous progress report)
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 (No further update since previous progress report)
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	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	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

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	<p>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.</p>		<p>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 already set in place.</p> <p>No specific implementation date set – Jonathan Lee, Building Control Manager</p>	<p>Owner now Chris Forrett, Planning Control Manager</p> <p>(No further update since previous progress report)</p>
13/14 Budgetary Control	<p>Budget holders – training attendance: It should be ensured that all budget holders and other staff with budgetary responsibilities attend budget training sessions.</p>	3	<p>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.</p> <p>Chris Raymakers, Principal Accountant, 30/9/14</p>	<p>Training to be held at the end of November.</p> <p>Revised date 30/11/15</p> <p>(No further update since previous progress report)</p>
13/14 Main Accounting	<p>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.</p>	3	<p>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.</p> <p>Paul Langham, ICT Manager</p>	<p>DR Plan has been revised. Technical DR Test scheduled for end Feb 2015. Any 'lessons learnt' will be fed back into the DR Plan.</p> <p>Revised date 31/10/15</p> <p>(No further update since previous progress report)</p>

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			30/9/14	
13/14 Legal Services/Corporate Legal Compliance Arrangements	<p>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.</p> <p>The Council's website should be updated to include accurate information on changes to legislation.</p>	3	<p>The Government introduced the Scrap Metal Act but didn't release the guidance until after the Act was implemented.</p> <p>Website will be updated as soon as the Communications 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>Revised date 31/12/15</p> <p>(No further update since previous progress report)</p>
13/14 Human Resources	<p>It should be ensured that :</p> <ul style="list-style-type: none"> - the HR Policy list is complete with all policies recorded on it; - the review dates for all policies are consistently recorded on the policies and the HR Policy List; - all approved policies should have "Final Version" recorded on them); - all policies bear the names of the authors; - committee minutes to confirm approval and adoption of policies are readily available. 	4	<p>Agreed.</p> <ol style="list-style-type: none"> 1. The HR Policy list is now complete, and will be checked periodically for accuracy. 2. A date of review field has been added to Policy template cover page. 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 	<p>In progress.</p> <p>Revised date 3/7/16</p>

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			<p>being devised for Council staff to reflect this.</p> <p>4. The Policies which did not bear the author's name have been updated. Authors' names are added to the more recent policies.</p> <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> <p>(No further update since previous progress report)</p>
14/15 Creditors	Mismatch report analysis (re invoices which do not match the purchase	3	Agreed.	Integra upgrade to be implemented by 1st December

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	<p>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 matter.</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>This is magnified by staff turnover around the Council.</p> <p>Chris Raymakers, Principal Accountant 31/3/15</p>	<p>2015 which should resolve many of these issues.</p> <p>Revised date 31/12/15</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>	<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</p> <p>(No further update since previous progress report)</p>
14/15 Street Cleansing and	Key risks: staff training:	3	Agreed. A matrix with staff training, qualifications and	In Progress - Training matrix is being produced so it is easily

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Grounds Maintenance	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.		licences eg HGV is currently under development. Brian Kew, Operations Manager 31/3/15	recognised which members of staff can help out on different services if needs be, and which ones need training on specific tasks. (No further update since previous progress report)
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. (No further update since previous progress report)
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. (No further update since previous progress report)
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	3	The Clean and Green Team will now be requested to complete the the default notices for public requests recorded on the Contender	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.

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	<p>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 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>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.</p> <p>These will now be subject to evidenced review by the foremen.</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>	<p>Reporting process being looked into.</p> <p>(No further update since previous progress report)</p>
13/14 Equalities	<p>Council's Website – Equality & 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>	No update provided

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			Kalv Garcha, Head of Corporate Resources, 31/3/15	
13/14 Equalities	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.	3	The appointment of the Community Engagement Officer will be revisiting the Equality Agenda and presenting the same to the Community Engagement Forum. Kalv Garcha, Head of Corporate Resources, 31/3/15	Ongoing process. Training is also to be provided to Elected Members. Revised date 29/2/16
13/14 Equalities	Compliance with the Equalities Act 2010 should be monitored by an appropriate body within the Council and progress should be reported to, and approved by an appropriate Committee .	3	The Community Engagement Forum has been set up which met for the first time in June 2014 and which will report to the Policy, Finance and Development Committee Effective data monitoring data has been collected by HR through the new HR itrent software system. Kalv Garcha, Head of Corporate Resources, 30/6/15	No update yet provided
13/14 Equalities	To comply with the legislation the Council should consider enhancing the type of information presented in its workforce profile to include a profile of staff at different grade, levels and rates of pay, including part-time work etc	3	Workforce profiles have been collected as data monitoring forms were distributed to all staff, completed and returned. Kalv Garcha, Head of Corporate Resources, 30/4/15	No update yet provided
13/14 Equalities	The relevant data should be collated	3	"As above	No update yet provided

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	and progress against the measures for the equality objectives should be reported on a timely basis.		In the absence of having an appropriate and dedicated purpose to gather all data collected so as to measure it – such information has not been available"	
14/15 Budgetary Control/MTFS	a) It should be ensured that there is robust and regular monitoring of the capital programme to ensure that the approved amounts are expended as intended in the 2014/15 financial year, and carry forwards are only considered where no other suitable alternatives are available. b) The forecast capital spend should be reviewed again if necessary to reflect likely level of outturn.	3	Regular reviews are carried out. However two schemes the Leisure Management Contract and Boulter Crescent development comprise 75% of total original programme . Both schemes have been late starting and carried forward into 2015/16. A revised outturn has been drawn up and is being monitored on a monthly basis. Chris Raymakers, Principal Accountant 5/6/15	Requests to carry forward budgets into 2015/16 will go to committee in July 2015. Accountants will work with departmental project teams to achieve realistic targets for the year. Revised date 30/9/15
14/15 Business Rates	It should be ensured that a review of all cases "Under Query" with the Senior Revenues Officer is undertaken. Small balances of under £1.00 should be written off. Review of "Diary and Circumstance Code - Stop Recovery" reports should be undertaken on a monthly basis, and a log of review action retained.	4	To be implemented immediately David Coe, Senior Revenues Officer 30/6/15	Date revised to 30/9/15 No further update provided <i>Internal Audit is currently completing a review on Business Rates for 15/16, including following-up this issue.</i>
14/15 Void Property	The draft Void Procedures should be finalised, approved and formally	3	Agreed	The procedure is in operation following issue to all staff and

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Management	issued to staff as soon as possible, particularly given the temporary nature and recent turnaround of staff.		John Stemp, Property Services Manager 30/4/15	new starters. Its operation will be revied in order to establish if any changes are needed and to enable formal approval.
14/15 Void Property Management	The (void property monitoring) spreadsheet should be completed fully for monitoring purposes.	3	Agreed John Stemp, Property Services Manager 8/6/15	Data / information has been improved - further amendments to spreadsheet to be carried out - owner in housing options has left the authority and is currently being replaced.
14/15 Void Property Management	Void Inspection and Record Forms should be fully completed for each property and retained.	3	Agreed. John Stemp, Property Services Manager 8/6/15	The audit identified omissions. The need to ensure relet inspection forms are retained and accessible has been reinforced and a check will be made to check compliance.
14/15 Void Property Management	a) The void property spreadsheet should include the date of the inspection. b) Notes should be included on the spreadsheet giving reasons for any unavoidable delays. c) The time between the keys being handed in and the inspection should be monitored.	3	Agreed. The spreadsheet will be amended and more formally monitored. John Stemp, Property Services Manager 8/6/15	In progress (b) fully implemented.
14/15 Void Property Management	a) The voids spreadsheet should record post inspection dates. b) The Orchard system should show that post inspections have been carried out before contractors are paid.	3	Post inspections are carried out when repair and improvement work is completed but before final clean and removal of master lock. Agreed that the procedures and spreadsheet will be amended to ensure	Checking progress at time update requested.

Review	Recommendation	Risk Rating	Response/proposed implementation date	Most recent status per management update*
			<p>these are actioned.</p> <p>John Stemp, Property Services Manager 8/6/15</p>	
<p>14/15 Private Sector Housing/Disabled Facilities Grants</p>	<p>It should be ensured that when the Private Sector DFG Policy is reviewed, clear and accurate information is included relating to the criteria for prioritising applications.</p>	<p>3</p>	<p>DFG's continue to be prioritised in date order (where all necessary information has been provided by applicant) unless prioritised urgent by Social Services. The policy document will be amended to reflect this by the next Service Delivery Committee meeting - (June 2015) confirming through update report.</p> <p>Anita Pathak-Mould, Head of Community 30/6/15</p>	<p>Report going to Service Delivery on 7 July 2015. DFG processes and funding changing following health reforms acts and County Council reviews.</p> <p>No further update provided.</p>

5. 2014/15 Internal audit plan – remaining reviews

This table updates on the current status of those 2014/15 reviews which were not built into the 2015/16 audit plan, further to updates provided to the previous meeting of this Committee.

Review	Scheduled Start	Status	Level of assurance
Capital Projects	March 2015	Draft report issued (June 2015) and awaiting management response	
Refuse & Recycling collection	April 2015	Draft report issued (August 2015) and awaiting management response	
Housing Rents	July/August 2015 start	Draft report issued (October 2015), management response to most issues received, final response awaited.	

6. 2015/16 Internal audit plan

Review	Scheduled Start*	Status	Level of assurance
Budgetary Control/Medium Term Financial Strategy	January 2016	In progress	
Main Accounting	January 2016	In progress	
Financial Systems – key controls review	January 2016	In progress	
Risk Management and assurance	March 2016		

Review	Scheduled Start*	Status	Level of assurance
Strategic Procurement / Shared Services / Service Review – VFM / Income Generation – Fees and Charges	In progress – fee and charges review	In progress	
Building Control VFM	January – March 2016	Scoping	
Environmental Health/Licensing/Land Charges	To be agreed		
Payroll & Expenses	March/April 2016		
Human Resources	March/April 2016		
Legal Services/corporate legal compliance arrangements	March/April 2016		
Members allowances	January 2016	In progress	
Council Tax	October 2015	Final report issued	Significant
Business Rates	October 2015	Draft report imminent	
Benefits	October 2015	Final report issued	Significant
Benefit Fraud Investigation	October 2015	Final report issued	Significant
Housing Repairs & Maintenance	January – March 2016		
Safeguarding - Children & Young People	Late July 2015 start	Draft report issued October 2015	

Review	Scheduled Start*	Status	Level of assurance
Voluntary Sector / Grant aid	To be agreed	Scoping	
Housing Landlord services	January – March 2016	Scoping	
Community Safety/Anti-Social Behaviour	October 2015 onwards	In progress	
Greening the Borough	January 2016 onwards	Scoping	
Leisure Centres/Leisure Development	January 2016 onwards	Scoping	
Health & Safety		Follow-up work carried out Oct/Nov 2015	N/A
Transport/Vehicle Repairs	Dropped from plan to resource depot controls review		
Additional: Housing Benefit case review for management	June 2015	Completed	N/A
Additional review – depot income/asset controls	September 2015	Draft report issued (October 2015)	

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