

Appendix A

Operational Plan 2012/13

CORPORATE					
Type	Audit	Plan Days	Revised Plan Days	Actual Days used	Proposed start date / Status
Risk	Risk Management.	10			JAN
Risk	Procurement	20		1	WIP
Reg	Performance Indicators	20			OCT
Advisory	Corporate Governance	10			NOV
Advisory	Collaborations	10			ONGOING
Advisory	Partnerships	10			APR
Advisory	Theatre Clwyd	20			AUG
Advisory	Business Continuity	10		4	WIP
Consult	Flintshire Futures	30	15		ONGOING
Consult	Lean Team	30	15	2	JUL AND ONGOING
Addition	Consultants		10		
		170	150	7	
FINANCE					
Risk	Medium Term Financial Strategy and Plan	20			NOV
Reg	Main Accounting	50			DEC
Reg	Housing Benefit	20			FEB
Reg	Council Tax and NNDR	20			NOV
Advisory	Housing Benefit Subsidy	15	0		CANCELLED SEE NOTE
Advisory	Corporate Grants	15		14	WIP
Advisory	Taxation	20			AUG
Advisory	Flintshire Connects	10			DEC
Addition	Housing Benefits Overpayments		2		
		170	157	14	

Type	Audit	Plan Days	Revised Plan Days	Actual Days used	Proposed Start Date / Status
PENSION FUND					
Reg	Pensions Administration and Contributions	40			OCT
Addition	Pensions Contributions		5		
		40	45		
LEGAL AND DEMOCRATIC SERVICES					
Advisory	Commons Register	10			FEB
Advisory	Data protection	10			JAN
Advisory	Members Allowances	10		1	NOV
		30		1	
HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT					
Reg	Payroll & HR System	50		1	DEC
Advisory	Agency /Temporary Staff	10			MAR
Advisory	Disciplinary Policy	15			OCT
Advisory	Payroll / pensions	10			JUL
Advisory	Single status – costing of pay model	15	40	32	WIP
Consult	Service Review	10	5		ONGOING
Consult	Midland Trent: Phase 2	15	5		ONGOING
Addition	I Trent – Private vehicles		10		
		125	145	33	
INFORMATION AND COMMUNICATIONS TECHNOLOGY					
Risk	Information Governance	30		2	WIP/SEP
Advisory	IT Procurement	10			AUG
Advisory	Electronic document management	15			FEB

Type	Audit	Plan Days	Revised Plan Days	Actual Days used	Proposed Start Date / Status
Advisory	Mobile working, mobile phone security, smart phones	20			JUL
		75		2	
LIFELONG LEARNING					
Reg	Grants	20		4	JUL AND ONGOING
Advisory	Leisure Centres - operation	20		7	WIP
Advisory	Youth & Community	10			OCT
Advisory	Facilities Services – Cleaning Services	10			NOV
Advisory	Pupil Referral Unit	10			JUN
Advisory	CCTV	10			NOV
Advisory	Student Services	15			NOV
Advisory	Free School Meals	10		6	FINAL
Advisory	Payments processing	10		18	WIP
Advisory	Music Service	5		7	WIP
Advisory	Funding Formula	15			NOV
Consult	Control Awareness Sessions New Heads and Governors	10	5		ONGOING
Consult	Develop audit presence on schools infonet	5	0		ONGOING
Schools	Central reviews	30			ONGOING
Schools	Risk based thematic reviews	30		16	ONGOING
Schools	Control and Risk Self Assessment	10		8	WIP
Addition	Cheque book schools		6	9	
		220	216	75	
COMMUNITY SERVICES					
Risk	Sheltered Housing	10			FEB
Advisory	Mobile working and work ticket validation	25	0		DEFERRED SEE NOTE

Type	Audit	Plan Days	Revised Plan Days	Actual Days used	Proposed Start Date / Status
Advisory	Allocations	10			NOV
Advisory	Gas Servicing	15		1	WIP
Advisory	Rent Arrears	15		3	WIP
Advisory	Vehicle Tracking Follow Up	15			AUG
Advisory	Care Homes	10		12	WIP
Advisory	Disabled Facilities Grants	20			JAN
Advisory	Section 33	10		11	WIP
Advisory	Fostering	20		19	WIP
Advisory	Performance information	20		4	WIP
		170	145	50	
ENVIRONMENT					
Risk	County Town Network Regeneration and Protection	20			AUG
Risk	Highways Infrastructure	20			TBA
Risk	Waste Management	20			OCT
Advisory	Licensing	10		4	WIP
Advisory	Pollution Control	15			SEP
Advisory	Fleet Management	20			JAN
		105		4	

INVESTIGATIONS, PROVISIONS AND DEVELOPMENT					
Type	Audit	Plan Days	Revised Plan Days	Actual Days used	
	Pro-active fraud work and NFI	50		13	
	Provision for investigations	200		183	
	Provision for ad-hoc requests from Directorates	100	42		
	Follow up reviews	30			
	Audit Development - IDEA	30			
	Regional Collaboration	50	25		
		460	377	196	
	Overall Total	1565	1445	382	

Definitions

Regulatory work

Work based on the need to satisfy statutory and other requirements, and to demonstrate to external audit that they can rely on the work of internal audit as part of the annual accounts process.

Risk based audits

Work based on strategic and operational risks identified by the organisation in the SARC and Service Plans. Risks are linked to the organisation's objectives and represent the possibility that the objectives will not be achieved.

Advisory

Work based on discussions with management when the audit plan is being produced.

Consultancy

Participation in various projects and developments in order to ensure that controls are in place.

Changes to the Plan

Audits added to the plan

Corporate

Consultants – AC request, review of the constraints for the appointment and on the remit and monitoring of consultants to help give assurance that proper procedures are in place.

Finance

Housing Benefits Overpayments – review of how performance is reported.

HR

I Trent – compliance testing on Private Vehicles and Driving check after introduction of new procedure

Lifelong Learning

Payments processing – efficiency of the Lifelong Learning payments section.

Cheque Book Schools - three schools have moved to having their own bank account. Review of procedures and controls.

Pensions

Pensions Contributions – reconciliation of payments from other Authorities between the Pensions system and Flintshire Accounting system.

Audits cancelled or deferred

Finance

Housing Benefit Subsidy. Audited by WAO.

Community Services

Mobile working and ticket validation – management request, new system to be given time to become fully operational.

Appendix B

The following reports have been finalised since the last Audit Committee. Action plans are in place to address the weaknesses identified. For reviews which received limited or little assurance a summary of the findings and the Action Plan is attached.

Project Reference	Project Description	Level of Assurance	Recommendations		
			F	S	MA
CD0200R1	Performance Indicators	Limited	0	9	3
FD0080R1	Financial Systems	Limited	0	7	15
FD6150R1	Housing Benefits	Limited	0	7	2
LD0220R2	Data Protection	Adequate	0	3	1
HR0150R1	Payroll	Adequate	1	4	2
LL0020S1	Primary School Free Breakfast Initiative	N/A	0	0	0
LL0090S1	Free School Meals	Green	0	0	1
EN0115R1	Affordable Housing Follow Up	N/A	0	4	0

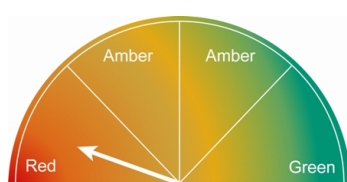
Levels of Assurance – standard reports.

Substantial – A robust framework of controls ensures objectives are likely to be achieved. In addition, controls are applied continuously or with minor lapses.

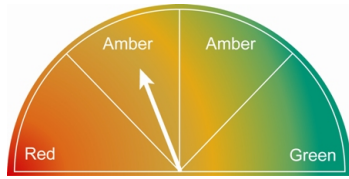
Adequate – A sufficient framework of key controls for the object to be achieved, but the control framework could be stronger. Or, controls are applied but with some lapses.

Limited – There is a risk of objectives not being achieved due to the absence of key controls. Or, there is significant breakdown in the application of controls.

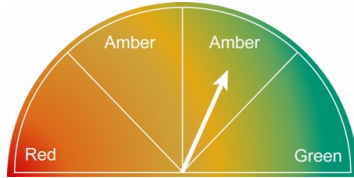
New levels of Assurance – standard reports.



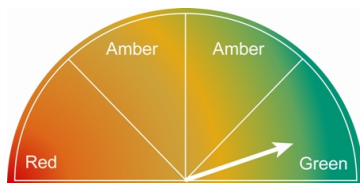
Taking account of the issues identified, the organisation cannot take assurance that the controls upon which they rely to manage this risk are suitably designed, consistently applied or effective. Action needs to be taken to ensure this risk is managed.



Taking account of the issues identified, whilst the organisation can take some assurance that the controls upon which they rely to manage this risk are suitably designed, consistently applied and effective, action needs to be taken to ensure this risk is managed.



Taking account of the issues identified, the organisation can take reasonable assurance that the controls upon which they rely to manage this risk are suitably designed, consistently applied and effective. However we have identified issues that, if not addressed, increase the likelihood of the risk materialising.



Taking account of the issues identified, the organisation can take substantial assurance that the controls upon which they rely to manage this risk are suitably designed, consistently applied and effective.

Levels of Assurance – follow up reports.

Good. 80%+ of recommendations have been implemented. All fundamental recommendations have been implemented.

Reasonable. 50-80% of recommendations have been implemented. Any outstanding fundamental recommendations are in the process of being implemented.

Little. Less than 50% of recommendations have been implemented.

Unsatisfactory progress has been made on the implementation of fundamental recommendations.

Categorisation of Recommendations

F - Fundamental

S - Significant

MA - Merits Attention

Fundamental – action is imperative to ensure that the objectives for the area under review are met.

Significant – requires action to avoid exposure to significant risks in achieving the objectives for the area under review.

Merits Attention – action advised to enhance control or improve operational efficiency.

Summary of Findings and Action Plan of Reviews with Limited Assurance

Performance Indicators – CD0200R1

We have made nine significant recommendations, as follows:

- 1.1 Incorrect data provided by Children’s Services to the Education department for the calculation of PI EDU002ii (percentage of pupils in local authority care who leave school without an approved external qualification)
- 1.2 Incorrect figure used for pupil numbers in the calculation of EDU011(average point score for pupils in local authority schools)
- 1.3 Lack of evidence available to support the PI OAT10M2 (local Performance Indicator for total procurement efficiency savings realised)
- 2.2 No handover training given to employee responsible for PI THS007 (percentage of adults aged 60+ who hold a concessionary bus pass)
- 3.1 Inadequate supporting working papers for PI THS007 led to the WAO qualifying the data as missing. (percentage of adults aged 60+ who hold a concessionary bus pass)
- 3.2 PI PLA006 has not been submitted by the Council and was therefore qualified by WAO as missing (number of additional affordable housing units as a percentage of all additional housing units)
- 4.1 Instances where B&B accommodation had been arranged but not occupied had been included in the calculation of PI HHA016 leading to a report of underperformance.(average number of days all homeless families with children spent in Bed and Breakfast accommodation)
- 4.3 Inadequate system in place to ensure that schools cross check pupil level data with the raw data schools hold, to confirm that the data is complete and accurate – PI EDU011(average point score for pupils in local authority schools)
- 4.6 Sufficient source information is not retained on case files and the APP system is not fully utilised to record all relevant communications in all cases. PLA 005 (percentage of enforcement cases resolved within 12 weeks of receipt)

Ref	Recommendation	Categorisation	Management Comment	Implementation Date	Manager Responsible
1.1	Children's Services officers involved in providing data for the Education PIs need to ensure that they understand PI definitions and therefore the exact data	Significant	This Performance Indicator (PI) is based on those aged 15 on 31 st August at start of the previous academic year. Following last year's problem with the cohort, this year	Completed	David Messum

Ref	Recommendation	Categorisation	Management Comment	Implementation Date	Manager Responsible
	<p>requirements.</p> <p>The Education Officer responsible for compiling the data for the PI needs to annually check that:</p> <p>1. the correct Looked After Children (LAC) cohort academic year has been used by Children's Services. 2. All disappplied pupils have been correctly classified as leaving education, training, or work based learning without an approved external qualification).</p>		<p>Children's Services are supplying Dates of Birth with cohort pupil names. The Management Information (MI) Officer Education has checked these names are of correct age.</p> <p>Assessment dates for all the children that meet the other selection criteria, (e.g. not in short term placements) is checked by MI Officer Education and has been verified via email and within 2 meetings with Children's Services Officers and the Looked After Children (LAC) Officer and the Advisor for Social Inclusion and Wellbeing.</p>		
1.2	<p>Summary Secondary School Performance pupil totals need to be reconciled annually with Pupil Level Annual School Census (PLASC) as a 'proof in total' control. There must be a clear audit trail maintained by officers involved in collating information for the PI, including the reasons for the reconciling items. The reconciliation above should ensure that dual registered and home tutored pupils are excluded from total pupil numbers included in the PI calculation. In addition, those pupils also registered at colleges eg Deeside College should be removed to avoid duplication.</p>	Significant	<p>The provisional Summary of Secondary Schools Performance (SSSP) issued by Welsh Government (WG) in October was sent to schools (from WG via the Data Extraction Web Interface (DEWI) – secure file transfer) and the short timescale schools were given to confirm SSSP correct, was discussed at Secondary Heads Federation. However, school Head teachers agreed to check urgently and WG deadline was met. Every year the PI Manager advises school to check their SSSP in October as routine.</p> <p>Also, the Schools Management Information Team (SMIT) Team reviewed SSSP totals against the relevant January Pupil Level Annual School Census (PLASC) numbers on roll (at school level). This exercise is also completed in October.</p> <p>Also the MI Officer Education checks SSSP</p>	October 2012	Jenny Dobson

Ref	Recommendation	Categorisation	Management Comment	Implementation Date	Manager Responsible
			<p>total against a. the WG Circular 'Examination Results' and b. checks the WG website StatsWales. These checks were conducted in February.</p> <p>All education staff understands that this PI excludes subsidiary registered pupils and pupils Educated Other Than At School (EOTAS).</p> <p>Issues in the previous year have highlighted problems with EOTAS. The SMIT team is working with the Assembly to verify and analyse data in advance of provisional SSSP.</p>		
1.3	<p>When total annual procurement efficiencies are disclosed there should be a complete audit trail relating back to individual efficiency calculations, and this should be provided to external audit on a timely basis.</p>	Significant	<p>As indicated in the findings The evidence supplied to the auditors substantiated £891096 of these savings and there are working papers to support this that relate to individual procurement efficiencies.</p> <p>This clearly demonstrated that there was an audit trail on individual procurement efficiencies.</p> <p>There were however, amendments made to the original efficiencies reported to WAO, due to an error concerning school transport savings that crossed two financial years. This error was corrected and revised figures re-submitted to WAO.</p> <p>The adjustments made, may on face value suggest that a clear audit trail was not present, however, this was not the case, even though the audit trail may seem complex.</p>	30 th June 2012	Arwel Staples

Ref	Recommendation	Categorisation	Management Comment	Implementation Date	Manager Responsible
			<p>There is acceptance, that there was a slight delay in submitting revised figures, due to the Head of Procurement only working one day a week as well as being on annual leave at the time, when external auditors sought clarification.</p> <p>ACTION: Future procurement efficiencies reported will be detailed in a simpler format for ease of understanding and submitted in a timely manner.</p>		
2.2	Procedures should be in place to ensure that when responsibility for an indicator changes an adequate handover takes place.	Significant	Accepted – Policy & Performance Unit to issue note with PI guidance to ensure adequate handover procedures are in place	July 2012	Karen Armstrong
3.1	Heads of Service should notify the Performance Section of identified training needs.	Significant	Will be dealt with by the action for 2.2	July 2012	Karen Armstrong
3.2	The Performance section need to clarify with Stats Wales/data unit what data source they are permitted to use for the number of additional affordable housing units provided during the year. Whichever source is agreed, the performance indicator must be submitted by the mid May deadline.	Significant	The data source has been clarified, shared with the appropriate officer and the data reported for 2011-12.	Completed	Lynne Fensome
4.1	When calculating the HHA016 indicator, cases where B&B accommodation had not been occupied should be excluded from the total days included in the PI	Significant	This recommendation was implemented immediately after inspection. Any failures to occupy will not now be counted as part of the	Completed	Paul Neave

Ref	Recommendation	Categorisation	Management Comment	Implementation Date	Manager Responsible
	calculation.		formula for this PI.		
4.3	The Performance Information Manager should annually communicate to schools that the pupil data included in the SSSP should be checked for accuracy with the source data held by individual schools	Significant	The Performance Manager annually emails schools and advises them to check their provisional SSSP in October as a matter of routine	As soon as the WG provides the draft SSSP the schools are emailed.	Jenny Dobson
4.6	Officers should ensure sufficient documentation is retained on case files to support the date enforcement case commenced and the date of determination/closure. In addition, officers should ensure these dates are accurately recorded in the Civica Public Protection System system. To improve the efficiency and effectiveness of the enforcement system, officers should utilise the functionality of the Civica Public Protection System so that it is used to record all relevant communications including dates of emails/phone calls next to date of closure. All relevant documents should be scanned and included with the case history.	Significant	<p>Procedures have now been put in place to ensure that dates are captured in the Civica Public Protection System and that officers record all relevant communications, etc. This was identified as particularly important given the move to agile working.</p> <p>Similarly the move to agile working is now driving the need for scanning of documents and this is part of the wider Electronic Document Management System (EDMS) project. The Service Support Manager is liaising with IT to facilitate.</p>	<p>Immediate</p> <p>To be confirmed when capacity/timetable agreed with IT</p>	<p>Mark Jones</p> <p>Mark Jones/Dave Hudson</p>

Financial Systems – FD0080R1

We have made seven significant recommendations, as follows:

- 2.3 Payments made to suppliers within the Construction Industry are not in line with current guidelines and best practice.
- 3.1 Journals are not being appropriately authorised prior to processing.
- 6.4 The processes for reducing the possibility of duplicate payments are currently inadequate.
- 6.5 The processes in place for setting up and monitoring new vendors are currently inadequate.
- 7.4 There is no statement of policy and operating procedure for the management of suppressed accounts.
- 7.5 The current processes for the collection and recovery of debt are inadequate.
- 7.8 Recovery rates used as a basis of the bad debt provision are not supported by historic data.

Ref	Recommendation	Categorisation	Management Comment	Implementation Date	Manager Responsible
2.3	Officers involved in the administration of invoices submitted from suppliers within the construction industry should have adequate training on the issues highlighted and that this is now implemented as a matter of urgency. This is the same recommendation as made in the previous two reviews.	Significant	The findings relate to an issue with VAT and authenticated receipts. The sample tested will be reviewed along with the process for reclaiming VAT based on Authenticated receipts. If necessary, guidance / training will be provided to relevant Officers.	31 Dec 12	Finance Manager – Strategy and Technical
3.1	All journals must be properly authorised before they are processed. This is the same recommendation as made in the previous two reviews.	Significant	A reminder of the process for processing journals will be provided to Practitioners Group.	30 Sep 12	Finance Manager – Strategy and Technical
6.4	The Authority needs to ensure that they are achieving a return on the investment made in the Fiscal Technologies	Significant	The Accounts Payable function has now been transferred to Corporate Finance.	31 Mar 13	Finance Manager – Corporate Accounting and

Ref	Recommendation	Categorisation	Management Comment	Implementation Date	Manager Responsible
	software purchased to aid the elimination of duplicate payments.		This area will be reviewed in the current financial year.		Systems
6.5	As the current New Vendors report does not capture sufficient information to allow effective scrutiny of the setting up, format of new vendors in the system and adequate authorisation and segregation, management should consider if the reporting format for new vendors can be changed. The report should identify the following: Name of vendor; Format of vendor (as recorded in the system, to allow review of format meeting standard set up requirements), Vendor address details, and Date set up, Input by. The report should also be subject to appropriate authorisation, confirming that new vendors have been checked and meet set up requirements.	Significant	The Accounts Payable function has now been transferred to Corporate Finance. This area will be reviewed in the current financial year.	31 Mar 13	Finance Manager – Corporate Accounting and Systems
7.4	A statement of policy and an operating procedure should be developed for the management of suppressed accounts, which sets out; - The criteria for suppressing an account; - The arrangements for monitoring and managing suppressed accounts; - The documentation which should be retained to ensure an adequate audit trail. Directorate Finance Managers should review all Sales Invoices with RTD	Significant	The Council commissioned Deloitte to undertake an initial review of the Corporate Debt process in 2011/12. A new Corporate Debt Policy which covers this point is being brought to members in October for approval.	31 Mar 13	Revenues Manager

Ref	Recommendation	Categorisation	Management Comment	Implementation Date	Manager Responsible
	<p>(return to department) suppression codes on a monthly basis to ensure the decision to suppress recovery action remains appropriate. All accounts with 'stop markers' should be reviewed by Directorate Finance Managers on a monthly basis to determine whether the decision to suppress recovery action against current and future invoices on the account remains appropriate.</p> <p>This recommendation was made in the previous two reviews.</p>				
7.5	<p>The adequacy of the current processes and the current level of resources in place for the collection and recovery of corporate debt within the Authority should be assessed. In addition the resource issues around the recovery of aged debtor balances less than 97 days old need to be resolved as a matter of priority.</p> <p>This recommendation was made in the previous two reviews.</p>	Significant	<p>The Council commissioned Deloitte to undertake an initial review of the Corporate Debt process in 2011/12.</p> <p>A new Corporate Debt Policy which covers this point is being brought to members in October for approval.</p>	31 Mar 13	Revenues Manager
7.8	<p>The recovery rates used as the basis of the bad debt provision should be supported by historic data providing a rationale for the projections of non payment.</p> <p>This recommendation was made in the previous review.</p>	Significant	<p>The bases used to calculate bad debt recommendations will be reviewed in 2012/13 following the introduction of the new Corporate Debt Policy.</p>	31 Mar 13	Finance Manager – Corporate Accounting and Systems

Housing Benefits – FD6150R1

We have made seven significant recommendations, as follows:

- 1.3 Reports on Rent Officer Referrals are not adequate
- 2.2 Housing Benefit claims are not always supported by up to date information.
- 4.1 The reconciliations between General Ledger and the Civica system are not adequately performed.
- 4.2 The accounting process for Housing Benefits is not sufficiently robust.
- 4.3 The Year-End process for Housing Benefit Notifications is not efficient.
- 6.1 The Accuracy Spreadsheets are not sufficiently monitored for accuracy of results
- 9.1 There are inadequate resources to ensure Housing Benefit sundry debt is effectively recovered.

Ref	Recommendation	Categorisation	Management Comment	Implementation Date	Manager Responsible
1.3	<p>Reporting problems with Rent Officer Referrals need to be addressed in a more expedient manner to ensure all cases requiring referral are picked off the system.</p> <p>Training on Rent Officer Referrals needs to continue as a priority to ensure all officers are aware of the necessity for accuracy in this area. All Rent Officer Determinations received should be scanned onto the system and appear on the work flow of the claims to which they relate with particular regard where the referral can relate to more than one claim.</p>	Significant	There continues to be issues with the reporting of Rent Officer Referrals which have been reported to our software company. In order to mitigate risk this area of work is subject to 100% manual checking. The issue with the running down of the administration of Housing Benefit from 2013 onwards means that our software company will be unlikely to ultimately fix issues like these which have been a problem for a number of years. This area has been scrutinised and investigated but our software suppliers have been unable to completely resolve the problems. When process issues are identified with individual members of staff these are rectified immediately. This is part of the quality	Ongoing	Sian Peters

Ref	Recommendation	Categorisation	Management Comment	Implementation Date	Manager Responsible
			assurance process. Any errors found are then considered in the context of training and awareness. All issues are managed as part of performance management through team management and one to ones		
2.2	It is essential that all claims are properly supported in line with good practice guidance. It is essential that up to date information is held on the system to substantiate claims with earnings as these can fluctuate greatly particularly as regards to self-employed income.	Significant	The improvement in this area is ongoing and continuing. As part of a robust quality assurance process all issues that are raised are rectified immediately through the performance management process. Individual issues are brought to the attention of individual members of staff. Where appropriate additional training is provided.	Ongoing	Sian Peters
4.1	The monthly reconciliations of the General Ledger to the Civica system need to be 'reconciled' adequately to ensure that there are no items brought forward from the previous month. All monthly adjustments required need to be agreed between the Housing Benefit department and Service Accounting and performed concurrently.	Significant	The reconciliations take place every month; however there are still issues to be rectified (eg there will always be timing differences between the systems). Items identified have involved corrections to both systems. Corporate Accounting and Systems will liaise with Housing Benefits to progress. All items identified will be rectified within a reasonable timescale in future.	Agreed procedures to be implemented by 1 st October.	Steve Gadd / Sian Peters
4.2	Comprehensive written procedures need to be produced to ensure that Officers involved in the accounting process for Housing Benefit are fully informed and aware of the duties required. A formal handover of duties should be performed for accounting staff now involved in Housing Benefits to address the problems and ensure staff are fully	Significant	A procedure document will be finalised and ready for training up the newly appointed staff as part of implementation of FFR. Current timescale is November for implementation of FFR. In the interim there will be a handover of procedures by Howard Cox to the members of staff currently involved in the Housing	Timescale linked to FFR. Should be complete by December 2012. August 2012.	Steve Gadd / Sian Peters Steve Gadd

Ref	Recommendation	Categorisation	Management Comment	Implementation Date	Manager Responsible
	trained and informed on their individual tasks and the rationale behind them.		Benefit reconciliations.		
4.3	It is recommended that the process for producing the Year-End Notifications is 'leaner' cutting back the number of processes involved to reduce costs and eliminate added risks. A Flat file could be created with 'walk-sort' and sequence numbers and sent to Breeze with the template, printed off by Breeze and posted, hence streamlining the whole process.	Significant	This is fully recognised and a project has been set up to re-visit year end procedures and protocols. The current system is recognised to be unwieldy inefficient and lends itself to errors being made as it is so complex	31 st March 2013	Sian Peters/David Barnes /Sally Grieve
6.1	The weekly staff accuracy spreadsheets need to be strictly monitored to ensure accuracy of the results recorded.	Significant	This was a sophisticated but crude system that was implemented 12 months ago while an automated software solution was found. The new Performance Management Quality Assurance system is being fully rolled out to include all staff by the end of July 2012	31 st July 2012	Sian Peters
9.1	The Housing Benefit Department would benefit from added resource to concentrate efforts on reducing the amount of sundry debt and ensure adequate time is being spent on ensuring all monies due to the Authority are being recovered.	Significant	Business case will be put forward to Senior Management	1 st September 2012	Sian Peters


Recommendation Tracking




Status of Recommendations that have reached their Implementation Dates.

ORIGINAL REPORT			RECOMMENDATION TRACKING			
Report Title	Report Reference	Date Report Issued	Response Received from Department	Number of Recommendations		
				Due since last Audit Committee	Implemented	Not Implemented
CORPORATE						
Procurement	CD0070R1	Mar 2012	Yes	10	6	4
Procurement	CD0070P1	Nov 2010	Yes	3	0	3
Performance Indicators	CD0200R1	Jul 2012	Yes	4	3	1
Use of Consultants	CD0500P1	Jan 2011	Yes	3	0	3
			Total	20	9	11
FINANCE						
Medium Term Financial Strategy	FD0040R1	Dec 2011	Yes	4	1	3
Procurement	FL0070M1	Sep 2009	Yes	1	0	1
Main Accounting	FD0080P1	Dec 2011	Yes	4	3	1
Main Accounting	FD0080N1	Sep 2010	Yes	3	0	3
Capital Programme	FD0090P1	Jan 2012	Yes	2	0	2
Enforcement	FL0300L1	Oct 2008	Yes	2	0	2
Housing Benefits	FD6150P1	Aug-11	Yes	1	0	1
			Total	17	4	13
LEGAL AND DEMOCRATIC						
Employment Practices Code	LD0220N1	Mar 2010	Yes	2	1	1
			Total	2	1	1
HUMAN RESOURCES						
Subsistence and Allowance	CS0130M1	Feb 2009	Yes	2	2	0
			Total	2	2	0

ORIGINAL REPORT			RECOMMENDATION TRACKING			
Report Title	Report Reference	Date Report Issued	Response Received from Department	Number of Recommendations		
				Due since last Audit Committee	Implemented	Not Implemented
ICT						
PCI Compliance Follow Up	IT0030N2	Jun 2010	Yes	1	0	1
Masterpiece Security System	IT0230P1	Apr 2011	Yes	1	1	0
			Total	2	1	1
LIFELONG LEARNING						
Youth and Community	EC0030K1	Sep 2007	Yes	1	1	0
Leisure Management System	EC0070L1	Dec 2007	Yes	1	0	1
Facilities Services Catering	LL0140R1	May 2012	Yes	7	5	2
E Teach	LL0190N1	Aug 2010	Yes	1	0	1
			Total	10	6	4
COMMUNITY SERVICES						
Children's Services Taxis	CS0070P1	Mar 2011	Yes	1	0	1
			Total	1	0	1
ENVIRONMENT						
Streetscene - Cleanliness	EN0010R1	Feb 2012	Yes	1	1	0
Business Enterprise Units	EN0010N1	May 2010	Yes	3	0	3
Section 106 Agreements	EN0020P1	Feb 2011	Yes	9	2	7
Fleet Management	EN0060P1	Jun 2011	Yes	1	0	1
Traffic Management Act	EN0070R1	Jun 2012	Yes	2	1	1
Data Management Public Protection	EN0080N1	Mar 2010	Yes	10	0	10
Technology Forge	EN0100N1	Apr 2010	Yes	1	1	0
			Total	27	5	21
			Total	81	28	53

Internal Audit Performance Indicators

Performance Measure	Quarter 1	Target	RAG Rating
Internal Audit Departmental Targets			
Audits completed within planned time	67%	80%	 ↓
Average number of days from closure meeting to issue of draft report	14	20	 ↑
Average number of days from response to issue of final report	3	5	 ↑
Return of client satisfaction questionnaires	92	70%	 ↓
Client questionnaires responses as satisfied	100%	95%	 →
Productive audit days	81%	75%	 →
Target for Client Departments			
Days to return draft reports	26	20	 ↑

Key  Target not achieved  Within 10% of target  Target Achieved

Investigations

1. The following new investigations have been referred and are being or have been investigated:

1.1. An investigation has commenced into alleged operational and financial irregularities within Streetscene, Four employees have been suspended and the Police have been informed.

1.2. An anonymous allegation was received concerning travelling expenses of a member of staff. The allegation was unfounded.

2. The following investigations have been reported to previous committees and are still being investigated:

2.1. Information was received regarding a potential fraudulent benefit claim by a member of the public. The subject is also in receipt of allowances from the Council under the Direct Payment scheme. The Legal department are considering advice received from Counsel.

2.2. Information was received regarding alleged collusion between employees and a supplier. A disciplinary investigation has been carried out.

2.3 Internal audit assisted a school in gathering evidence of a case where invoices have been paid for services that are not required by the school. The school are undertaking a disciplinary investigation into the matter.

3. The following investigations have been completed:

3.1. An allegation concerning Council property which may have gone missing has been investigated, the investigation was inconclusive.