

2012-13 Audit Plan Assurance Work Current Status (*items in italics reported to previous Audit Committee meeting*)

Audit Review Title	Planned Quarter	Current Status	Audit Opinion	Scope of Audit and Findings (where finalised)
<i>Environmental Health Administration Function</i>	<i>1</i>	<i>Final report issued</i>	<i>Substantial</i>	<i>The audit found that there are adequate arrangements in place to provide administrative support to the Council's Environmental Health function, that there is adequate segregation between the roles of Legal and Environmental Health in respect of Licensing activities and that invoicing and credit note procedures are adequately controlled. However, further documentation and procedure notes are required to ensure that processes are consistent and that roles, responsibilities and priorities of the team are documented.</i>
<i>Treasury Management</i>	<i>1</i>	<i>Final report issued</i>	<i>High</i>	<i>The audit found that the council's strategy and policy for the control of Treasury Management activities are in line with the CIPFA Code of Practice, that the authority follows the appropriate procedures for the investment of funds and that externally managed funds are effectively managed and controlled in line with the council's policies.</i>
<i>Housing Register</i>	<i>1</i>	<i>Final report issued</i>	<i>Substantial</i>	<i>The audit found that there are adequate procedures in place to process applications for housing and that adequate arrangements are in place to manage the Housing Register. There were some recommendations made to strengthen the internal controls.</i>
<i>Internet & Email Misuse</i>	<i>1</i>	<i>Final report issued</i>	<i>Substantial</i>	<i>The audit found that there is an adequate internet & email usage policy in place which provides a practical framework for usage within the council and that there are appropriate arrangements in place to manage and monitor the use of the authority's internet and email usage. Recommendations were made to improve management information.</i>
<i>Insurances</i>	<i>1</i>	<i>Final report issued</i>	<i>Substantial</i>	<i>The audit found that the current insurance contract held meets the council's requirements, that claims received by the council are appropriately processed and administered and that adequate processes exist to ensure that the risk of claims reoccurring are minimised.</i>
<i>Housing Applications and Support Counter Fraud Review</i>	<i>1</i>	<i>Final report issued</i>	<i>Limited</i>	<i>The audit found that there are arrangements in place for identifying Housing Application Fraud but the arrangements in place for dealing with Housing Application Fraud are limited and require formalisation of responsibilities and training in order to provide adequate controls against fraud.</i>

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<i>Annual & Flexi leave schemes</i>	2	<i>Final report issued</i>	<i>Substantial</i>	<i>The audit found that there are adequate arrangements in place for operation of the annual leave scheme, flexi scheme and for other special leave. Recommendations were made to improve consistency of the schemes and stronger record keeping.</i>
<i>Parking Permits</i>	2	<i>Final report issued</i>	<i>Limited</i>	<i>The audit found that adequate controls exist for processing parking permit applications, monitoring and reviewing permits issued. However, it was found that inadequate controls exist to manage visitors' permits and dispensations.</i>
Travel and Subsistence Claims	3	Final report issued	Substantial	The audit found that policies and procedures are in place for the reimbursement of staff travel & subsistence claims with procedures to verify, process and pay claims found to be adequately controlled. The audit did identify opportunities to enhance procedure notes and records of business insurance and made recommendations to further enhance records maintained by staff submitting claims and for them to submit claims for payment promptly.
Bulky Waste Collections	2	Final report issued	Substantial	The audit found that there are effective arrangements in place to manage the Bulky Waste Collections service. Arrangements in place to collect, record and process payments for Bulky Waste Collections were found to be adequately controlled with only minor administrative enhancements identified. The audit did find that there are limited arrangements in place to monitor and manage performance and the report recommended that these arrangements be enhanced.
Data Security	1	Final report issued	High	The audit found that there are sound processes and policies in place to ensure the security of data as per the Government Connect Code of Connection (CoCo). The audit also found that there are effective arrangements in place to maintain the physical security of IT equipment and data including removable media.

Annex 3

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Freedom of Information requests	4	Final report issued	Limited	The audit found that the public are informed of how to make freedom of information requests and that the council has a publication scheme in place designed to ensure that relevant/appropriate information is published to prevent excessive freedom of information requests being received, however this requires updating and enhancement. The audit also found that there are arrangements in place for the council to assess and respond to freedom of information requests received in accordance with legislation, however the audit identified opportunities to improve the consistency of record keeping and to enhance monitoring and approval arrangements in respect of responses sent.
Contingency Planning & Disaster Recovery	3	Final report issued	Substantial	The audit found that the council has appropriate plans and processes in place to ensure key services are maintained and other services can be resumed to minimise the impact of any emergency incident. However the plan is due to be reviewed and updated and a small number of minor administrative improvements were identified.
Refunds	2	Final report issued	Limited	The audit found that there are adequate policies and procedures in place in respect of refunds, however the review identified inconsistencies in how refunds are administered across the council and made recommendations to ensure that a full audit trail back to the original payment is retained for all refunds.
Complaints Handling	2	Draft report with client for consideration	---	The audit seeks to ensure that there are adequate arrangements in place to record, monitor and respond to complaints received by the council.
Use of NETconsent	3	Draft report with client for consideration	---	The audit seeks to confirm that NETconsent is effectively used to ensure all staff (including new starters) sign up to appropriate policies.
Planning Enforcement	3	Draft report with client for consideration	---	The audit seeks to ensure there are adequate arrangements in place to ensure compliance with planning decisions and to take enforcement action as appropriate where unauthorised development is identified. The audit also seeks to confirm that there are effective performance monitoring and management arrangements in place over planning enforcement activity.

Annex 3

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Housing & Council Tax Benefits Overpayments Management	2	Fieldwork underway	---	The audit seeks to confirm that appropriate and timely action is taken to recover all Housing Benefit Overpayments and that there are effective performance monitoring arrangements in place in respect of overpayment recovery.
Taxi Licenses	3	Fieldwork underway	---	The audit seeks to confirm that there are adequate policies and procedure notes in place to support the taxi licensing function and adequate arrangements to administer taxi licenses.
Housing & Council Tax Benefits	4	Fieldwork underway	---	The audit seeks to ensure that applications for benefit are accurately assessed, with supporting evidence and in a timely manner, that reviews are being carried out to prevent incorrect payments of benefit and that the Housing & Council Tax Benefits IT system is adequately controlled.
Housing Options	3	Fieldwork underway	---	The audit seeks to confirm that Housing Advice and Homelessness functions and arrangements to provide financial support are adequately controlled.
NNDR	4	Fieldwork underway	---	The audit seeks to confirm that there are arrangements in place to identify, record and reconcile chargeable properties within the borough. The audit also seeks to confirm that the amounts charged are in line with the relevant legislation (including reliefs applied).
Payment Card Industry Data Security Standards (PCI DSS)	1	Not yet started	---	At the request of client management this audit has been postponed until Q4.
Payroll	4	Not yet started	---	
Council Tax	4	Not yet started	---	
Corporate Debt Management	4	Not yet started	---	
Data Protection	4	Not yet started	---	
Human Resources System	3	---	---	Audit to be removed from plan
No Use Empty Loans Scheme	3	---	---	Audit to be removed from plan

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Data Protection Statements/Declarations	4	---	---	Proposed compliance review of the council's arrangements to provide Data Protection Statements/Declarations. (To replace the Human Resources System audit).
Fighting Fraud Locally Compliance	4	---	---	Proposed compliance review of the council's counter fraud arrangements with the government's Fighting Fraud Locally Strategy. (To replace the No Use Empty Loans Scheme audit).