

## Audit reviews from 2013-14 finalised in 2014-15

Audit Review Title	Planned Quarter	Status	Audit Opinion	Scope of Audit and Findings
Personal & Premises Licensing	3	Final Report Issued	Amber	<p>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Effective policies and procedure notes exist to support the personal and premises licence function. Audit testing found appropriate policies and procedures in place. Opinion: Green</p> <p>RMO2 – Appropriate arrangements are in place for the proper administration of personal and premises licences. Audit testing found processes to be appropriately followed however weaknesses identified included the inclusion of payment information on the Uniform system and the tracing of payments through to Integra. Opinion: Amber</p> <p>RMO3 – Appropriate enforcement arrangements exist for personal and premises licences. Audit testing found enforcement arrangements to be adequate however it was found that a formal Licensing Enforcement Policy is required for Member approval. Opinion: Amber</p>
Car Parking Permits	4	Final Report Issued	Amber	<p>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Adequate arrangements exist for the processing and monitoring of parking permit applications (including car park season tickets, residential and business permits). Audit testing found controls to be adequate however issues were found including being able to follow a full audit trail for payments received and the limited use of Council Tax information to prove residency. Opinion: Amber</p> <p>RMO2 – Adequate arrangements exist for the control of Visitor Permits and Dispensations. Testing found that visitor permits require review on a regular basis. Opinion: Amber</p> <p>RMO 3 – Appropriate arrangements exist to administer miscellaneous permits. Audit testing found a number of free permits being issued to various organisation and staff which had not been approved by Members historically. Opinion: Amber</p>

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Data Protection	4	Final Report Issued	Amber	<p>This audit considered the Council's arrangements in respect of the following risk management objective (RMO):</p> <p>RMO1 – Adequate arrangements are in place for data protection policies and procedures to be in place. Audit testing highlighted some improvements to the procedures that would strengthen the internal controls. These involve a programme of DP training to be devised and delivered to officers, the DP Policy being reviewed and updated to include guidance regarding breaches and the roles of the DP Officer. In addition the policy needs to be published to a wider audience. The audit also drew attention to the need for the corporate retention of documents policy to be finalised in line with a review of all records that require disposal. Additionally a review of forms that collect personal data was recommended to ensure that the appropriate DP statement and declaration is included. Opinion: Amber</p>
Housing Benefits - Assessment, Interventions & Reviews.	3	Fieldwork completed, report with client for consideration	---	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Housing Benefit applications are assessed accurately with workloads prioritised to make the best use of available resources.</p> <p>RMO2 – Arrangements are in place for Housing Benefit Claims to be reviewed to identify and reduce errors and overpayments.</p>

## 2014-15 Audit Plan Assurance Work

Audit Review Title	Planned Quarter	Current Status	Audit Opinion	Scope of Audit and Findings
Treasury Management	1	Final Report Issued	Green	<p>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – There are appropriate policies and strategies in place with the CIPFA Code of Practice which are reviewed, approved and monitored regularly. Audit testing found strong policies and procedures in place however minor adjustments were required to reflect current circumstances. Opinion: Green</p> <p>RMO2 – Appropriate procedures are followed in respect of the investment of treasury management funds. Testing found procedures to be followed with no recommendations raised. Opinion: Green</p> <p>RMO3 – Externally managed funds are effectively managed and controlled in line with Council policies. Audit testing found all funds to be well managed and controlled with no recommendation raised in relation to this area. Opinion: Green</p>
Fees & Charges	1	Final Report Issued	Green	<p>The audit considered the Council's arrangements in respect of the following risk management objective (RMO):</p> <p>RMO1 – Fees and Charges are adequately set, approved, communicated and applied. Audit sample testing found that Services do review their fees and charges annually and are aware of the requirement to report to committee; however the audit found some discrepancies with fees advertised on the website and applying new rates from the effective date therefore reminders are to be sent to Services. In addition it was highlighted that fees and charges should be reported to committee in line with Financial Procedure Rules whether or not they result in changes. Opinion: Green.</p>

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Income Collection – Payment Kiosks	1	Final Report Issued	Green	<p>The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Adequate arrangements exist for operating and cashing up of income received via the Council's payment kiosks. Audit testing found that adequate procedures were in place but the procedure notes required revising to reflect current processes. Opinion: Green</p> <p>RMO2 – Adequate arrangements exist for the recording; coding and balancing of all income received via the Council's payment kiosks. Testing found these arrangements to be adequate however system parameters need to be set for miscellaneous income to include a credit card surcharge. Opinion: Green</p> <p>RMO3 – Appropriate controls exist in respect of contingency planning and minimising the potential for fraud. Audit testing found controls exist however the Business Continuity Plan requires updating with the replacement system, Adelante. Opinion: Amber</p>
Income Collection – Web & Telephone	1	Final Report Issued	Green	<p>The audit considered the Council's arrangements in respect of the following risk management objective (RMO):</p> <p>RMO1 – Adequate arrangements exist for the collection and accounting of income received via the Council's website and over the telephone. Audit testing found arrangements were in place however some improvements were highlighted regarding provision of an online payment facility for Land Charges, approval of Council Tax invoice templates, transposition of the narrative from Adelante onto Integra and the Telephone Call Recording Policy requires updating regarding payment information not being recorded. Opinion: Green</p>

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Flooding Expenditure	1	Fieldwork completed, report with client for consideration	---	The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs): RMO1 – Arrangements are in place for the Business Support Scheme to be effectively delivered RMO2 – Arrangements are in place for the Repair and Renew Grant Scheme to be effectively delivered RMO3 – Arrangements are in place for the Business Rates Flooding Relief to be effectively delivered RMO4 – Arrangements are in place for the Council Tax Flooding Discount to be effectively delivered
Recruitment Vetting Procedures Follow Up	2	Fieldwork completed, report with client for consideration	---	The audit considers the Council's arrangements in respect of the following risk management objective (RMO): RMO1 – All weaknesses found as part of the Recruitment Vetting Procedures 13/14 Internal Audit have been addressed.
Mobile Phones Follow Up	2	Fieldwork completed, report with client for consideration	---	The audit considers the Council's arrangements in respect of the following risk management objective (RMO): RMO1 – All weaknesses found as part of the Mobile Phones 13/14 Internal Audit have been addressed.
Housing Benefit Overpayments	2	Fieldwork completed, report with client for consideration	---	The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs): RMO1 – Appropriate and timely action is taken to recover all Housing Benefit Overpayments. RMO2 – There are effective performance monitoring arrangements in place in respect of overpayments.
Debtors	2	Fieldwork completed, report with client for consideration	---	The audit considered the Council's arrangements in respect of the following risk management objectives (RMOs): RMO 1 – Effective key controls are in place to manage the Council's Debtors function. RMO 2 - Effective processes exist in respect of Periodical Income.

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Section 106 Agreements	2	Fieldwork underway	---	The audit considers the Council's arrangements in respect of the following risk management objective (RMO): RMO1 – Section 106 agreement (planning obligations) have been applied to development cases appropriately, in line with legislation and policy.
Discretionary Housing Payments Follow Up	2	Audit brief issued	---	The audit considers the Council's arrangements in respect of the following risk management objective (RMO): RMO1 – There are appropriate arrangements in place for administering Discretionary Housing Payments.