

**FINAL REPORTS ISSUED** **16 January 2010 to 15 July 2010**

ref	Audit	Risk	Allocated Days	Final Report Issued	Days Taken	Recommendations Made					Audit Opinion	latest implementation date	follow up due
						No.	Risk Level						
						total	4	3	2	1			
cor01	Partnerships	3	10	13/07/10	11	2	0	2	0	0	Adequate	01/10/10	01/11/10
cor02	Corporate Governance	3	15	23/02/10	17	4	0	0	4	0	Adequate	31/12/10	31/01/11
cor04	Information Management	4	15	13/07/10	20	4	0	4	0	0	Limited	31/08/10	30/09/10
cor05	Corporate Budget setting	3	15	20/04/10	12	0	0	0	0	0	Substantial	n/a	00/01/00
cor06	Budget Monitoring & Reporting	3	10	20/04/10	10	1	0	0	0	1	Substantial	31/07/10	31/08/10
cor07	Corporate Income incl Cash Income	4	15	23/02/10	24	3	2	1	0	0	Limited	31/01/10	28/02/10
cor08	Contracts & Procurement	4	15	21/06/10	14	3	1	2	0	0	Limited	31/03/11	30/04/11
cor09	Corporate Reconciliations	3	10	20/04/10	9	2	0	2	0	0	Adequate	31/07/10	31/08/10
cor10	Grants	2	10	23/03/10	15	4	0	0	3	1	Adequate	31/03/10	30/04/10
cor11	Asset Management	3	10	17/03/10	3	4	3	1	0	0	Limited	31/03/11	30/04/11
op07	Development Control and Planning Fees	4	20	04/06/10	18	2	0	1	1	0	Adequate	31/12/10	31/01/11
op12	Rents	4	15	31/03/10	16	2	1	1	0	0	Adequate	31/12/10	31/01/11

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						No.	Risk Level						
						total	4	3	2	1			
op13	Housing benefits	4	15	11/02/10	10	0	0	0	0	0	Substantial		
op14	Business rates	4	12	05/02/10	8	0	0	0	0	0	Substantial		
op15	Council tax	4	12	05/02/10	11	0	0	0	0	0	Substantial		
op16	Revenues Recovery	4	12	28/01/10	14	2	0	0	2	0	Substantial	31/03/10	30/04/10
op18	HR & Payroll	4	20	09/06/10	23	6	0	2	2	2	Adequate	31/12/10	31/01/11
op19	Treasury management	4	10	31/03/10	9	1	0	0	1	0	Substantial	30/04/10	30/05/10
op20	Customer Service Centre	3	12	21/06/10	8	1	0	1	0	0	Adequate	30/06/10	31/07/10
						<b>41</b>	<b>7</b>	<b>17</b>	<b>13</b>	<b>4</b>			

**RISK LEVEL 3 & 4 RECOMMENDATIONS****16 January 2010 to 15 July 2010**

ref	Audit	Ref	Recommendation	Risk	Agreed / Not agreed	Officer Responsible	Officer Comments	Implementation date
cor01	Partnerships	3.1	an agreed Corporate definition of UDC partnerships is drawn up which includes the definition of and criteria for identifying the different types and categories of partnerships the Council has	3	Agreed	Chief Executive		1 <sup>st</sup> October 2010
cor01	Partnerships	3.2	the Partnership Register as published by the CEO in January 2010 be formalised and published. Part of this formalisation should include systems for regular review and updating of the register e.g. a designated Officer should have overall responsibility for the maintenance of the register	3	Agreed	Chief Executive		1 <sup>st</sup> October 2010
cor04	Information Management	3.1	<p>Heads of Divisions and Line Managers reporting to them, or directly to Directors, should be instructed to: -</p> <ul style="list-style-type: none"> <li>•Review the Retention Schedule;</li> <li>•Ensure that processes in it relate to their Service(s);</li> <li>•Ensure that records created and maintained are correctly identified in it;</li> <li>•Define a suitable retention</li> </ul>	3	agreed	Michael Perry		31/08/10

**RISK LEVEL 3 & 4 RECOMMENDATIONS** **16 January 2010 to 15 July 2010**

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			period for the records, taking account of any legal requirements (e.g. Financial records, Asbestos records, etc) and best practice; •Maintain their electronic and hard copy records accordingly. •Maintain a register of records destroyed in accordance with the Records Management Society's recommendations.					
cor04	Information Management	3.2	a) The Audit Commission should be contacted to ensure that letters reminding this Council of the approach of a data extract deadline are correctly addressed, and b) The NFI Key Contact should regularly review the AC's NFI Web-page to obtain the timetable and any reminders of approaching data extract deadlines published there.	3	agreed	Stephen Joyce	<i>Implemented</i>	31/01/10
cor04	Information Management	3.3	<b>Re-iteration</b> of 2008-09 Audit Recommendation: - a) Policies, strategies and procedures relating to Ethics and Confidentiality should be prepared and published, and in	3	Partially agreed	Michael Perry	a) If the CLG guidance is imposed this will be implemented if not a local Code of Conduct will be considered by the Standards Committee, in the meantime	n/a

## RISK LEVEL 3 &amp; 4 RECOMMENDATIONS

16 January 2010 to 15 July 2010

ref	Audit	Ref	Recommendation	Risk	Agreed / Not agreed	Officer Responsible	Officer Comments	Implementation date
			view of the continued delay in guidance from CLG, consideration should be given to producing a UDC Officer Code of Conduct, as suggested by the CLG, <u>and</u> b) All staff should be required to sign Ethical and Confidentiality agreements, <u>and</u> c) It is also recommended that the 'Code of Conduct' currently published on the UDC Website is reviewed and revised.				it is not considered viable to introduce this at present  b) Already included in staff Contracts of Employment  c) Web-site officer to be asked to update this - <i>Implemented</i>	n/a  31/03/10
cor04	Information Management	3.4	<b>Re-iteration</b> of 2008-09 Audit Recommendation: - A procedure should be prepared, to be used by all departments, that when notification of the death of a resident is received the information is verified, and notified to all departments by means of a single email list.	3	agreed	Adrian Webb / Simon Martin		31/08/10
cor07	Corporate Income	3.1	a) A comprehensive review of facilitating customer cash payments at the Dunmow CIC is undertaken as soon as possible. b) The CIC Advisor deposits	4	agreed	Diane Burridge	Immediate action is being taken to implement recommendation	31/01/10

**RISK LEVEL 3 & 4 RECOMMENDATIONS** **16 January 2010 to 15 July 2010**

ref	Audit	Ref	Recommendation	Risk	Agreed / Not agreed	Officer Responsible	Officer Comments	Implementation date
			miscellaneous petty cash payments into the ATM immediately on receipt. c) Should a customer wish to make a substantial cash payment they are directed to a private area where they can safely arrange for its placing into an envelope for controlled deposit via the ATM.					
cor07	Corporate Income	3.2	a) A review of the Council's vending machine contracts and usage is undertaken as soon as possible. b) As an interim measure, the Dunmow Depot vending machine is emptied in accordance with the Council current practices and that takings are paid directly into the Council's account at a Dunmow bank rather than transported to London Road offices for banking	4	agreed	Diane Burridge	Immediate action is being taken to implement recommendation	31/01/10
cor07	Corporate Income	3.3	a) A reconciliation process on AllPay is setup as soon as possible b) Procedures for the reconciliation should be	3	agreed	Stephen Joyce	Allpay has now been reconciled to 31 December 2009 and procedures notes are in place	Already Implemented

**RISK LEVEL 3 & 4 RECOMMENDATIONS** **16 January 2010 to 15 July 2010**

ref	Audit	Ref	Recommendation	Risk	Agreed / Not agreed	Officer Responsible	Officer Comments	Implementation date
			documented once the reconciliation process is in place c) Arrangements are in place to ensure that Finance are notified when AllPay suspense items are cleared by service areas					
cor08	Contracts & Procurement	3.1	It is <b>re-iterated</b> that: - a) To ensure that a Contracts Register is maintained, an officer with appropriate authority should be nominated to ensure that the draft Contracts Register is correct, up to date and to ensure that is properly maintained in the future. b) To ensure that the process for renewals starts in a timely manner, officers managing contracts or other arrangements for the supply of goods and services by means of a serial programme, be instructed to ensure that renewals are commenced in sufficient time to avoid emergency measures being necessary to ensure continued service.	4	Agreed	Chief Finance Officer	The Council is recruiting a new Procurement Manager. The postholder will be responsible for compiling and maintaining a Contracts Register.	March 2011
					Agreed	Chief Finance Officer	A note was issued to relevant officers on 11 June 2010.	Done.

**RISK LEVEL 3 & 4 RECOMMENDATIONS****16 January 2010 to 15 July 2010**

ref	Audit	Ref	Recommendation	Risk	Agreed / Not agreed	Officer Responsible	Officer Comments	Implementation date
cor08	Contracts & Procurement	3.2	It is <b>re-iterated</b> that officers responsible for managing contracts or other arrangements for the supply of good or services are trained in contract management.	3	Agreed in principle	Chief Finance Officer	To be considered as part of the work currently being done identify corporate training needs.	September 2010
cor08	Contracts & Procurement	3.3	It is <b>re-iterated</b> that procedures should be prepared defining:- <ul style="list-style-type: none"> <li>• The procedures to be followed when letting Contracts, and</li> <li>• A standard method of retaining Quotations is devised, and that recording Tenders and their opening in the Tenders Register is mandatory, and</li> <li>• The ongoing management of Contracts</li> </ul>	3	Agreed	Chief Finance Officer	Contract Procedure Rules adequately cover these points. The extent to which compliance is an issue that will be dealt with by the new Procurement Manager.	From October 2010
cor09	Corporate Reconciliations	3.1	Liaison meeting between IT, CSC and Finance to identify the audit trail for Debit and Credit card payments.	3	Agreed	Principal Accountant (Capital & Technical)	Issues identified & will be resolve.	July 2010
cor09	Corporate Reconciliations	3.2	Documented procedures are maintained for the reconciliation as set out in the section 151 pack.	3	Agreed	Principal Accountant (Capital & Technical)	Issues identified & will be resolve.	July 2010



**RISK LEVEL 3 & 4 RECOMMENDATIONS****16 January 2010 to 15 July 2010**

ref	Audit	Ref	Recommendation	Risk	Agreed / Not agreed	Officer Responsible	Officer Comments	Implementation date
cor11	Asset Management	3.1	Asset Management arrangements continue to be fully supported at Strategic level and resourced at a level that will ensure the Council's ability to introduce acceptable and sustained improvements in its Asset Management arrangements	4	Agreed	Chief Finance Officer	Currently investigating partnership working opportunities with two other Essex Councils. It is expected that a way forward will be identified by end of March and work will commence in April.	April 2010
cor11	Asset Management	3.2	a) the highest priority is given to ensuring that the Asset Management Plan actions 1 and 2 are implemented within the indicative timescale b) the determining of roles and responsibilities and actions, named officers take responsibility for these actions are accountable for their progression against specific implementation dates	4	Agreed	Chief Finance Officer	Agreed	In accordance with AMP timetable
cor11	Asset Management	3.3	At its next meeting the Capital Officer Working Group revise its Terms of Reference to include its responsibilities as detailed in the Asset Management Plan and considers how it will undertake the role.	4	Agreed	Chief Finance Officer	This will be done	Next meeting 13 April 2010

**RISK LEVEL 3 & 4 RECOMMENDATIONS****16 January 2010 to 15 July 2010**

ref	Audit	Ref	Recommendation	Risk	Agreed / Not agreed	Officer Responsible	Officer Comments	Implementation date
cor11	<b>Asset Management</b>	<b>3.4</b>	Asset Management arrangements for non-HRA property assets are also reviewed at strategic level and appropriate measures are introduced for provision of a policy, plan and register for them in line with property asset management arrangements.	<b>3</b>	Agreed	Chief Finance Officer	The principle is agreed but the emphasis of development work in 2010/11 will be on property assets.	2011/12
op07	<b>Development Control and Planning Fees</b>	<b>3.1</b>	An up-to-date user guide on S106 is in place to enable users to commence S106 data entry onto Ocella.	<b>3</b>	Agreed	Jeremy Pine/Joy Hayden	This has been discussed with the two relevant officers and is in hand.	1 August 2010
op12	<b>Rents</b>	<b>3.1</b>	a) Housing Officers and others with an interest in debts should be informed by means of a report that a tenant has had a Debt Relief Order made in their favour; b) The decision whether or not to inform tenants that their debts is written-off when an Order is made should be reviewed.	<b>4</b>	Agreed	Robert Patterson-Smith		Immediate
op12	<b>Rents</b>	<b>3.2</b>	All tasks carried out by officers in the Rents team should be measured and analysed, and the results used to confirm whether adequate resources	<b>3</b>	Agreed	Liz Petrie		December 2010

**RISK LEVEL 3 & 4 RECOMMENDATIONS** **16 January 2010 to 15 July 2010**

ref	Audit	Ref	Recommendation	Risk	Agreed / Not agreed	Officer Responsible	Officer Comments	Implementation date
			are available to ensure that the team's high quality and high volume work output can be sustained in the future.					
op18	HR & Payroll	3.1	Although expense claims have to be authorised by a senior officer and are therefore checked at that time, and the new Envoy Mileage system is being introduced, there may still be confusion over business journeys starting and / or finishing at the claimant's home. It is therefore recommended that PPN 47 is revised to indicate what can be claimed for journeys starting and / or ending at the officer's home.	3	Agreed	CFO		31 August 2010
op18	HR & Payroll	3.2	a) Officers promoted to positions where they might need to interview people applying for positions in the Council, or promoted to a position where it is likely, should be trained as a matter of routine. b) Refresher training is made available on demand. c) A procedure is developed for arranging job interviews,	3	Agreed	Simon Martin	The outcome of Obsidian's work isn't known at this time. The recommendation needs to be held pending until Obsidian's report & recommendations are known & agreed.	Unknown at this time.

**RISK LEVEL 3 & 4 RECOMMENDATIONS****16 January 2010 to 15 July 2010**

ref	Audit	Ref	Recommendation	Risk	Agreed / Not agreed	Officer Responsible	Officer Comments	Implementation date
			including an instruction that no recruitment interview should be undertaken by a single officer.					
op20	Customer Service Centre	3.1	It is <b>re-iterated</b> that the draft plan for reacting to an incident at London Road during an activation of the Customer Services alarm be referred to JOSHRAC for approval and that Officers expected to react to an incident should be trained appropriately.	3	Agreed	Simon Martin	Changes have also been made to the door by which staff enter and exit the customer contact area. An order has also been placed to change the alarm arrangements.	Implemented.

**PERFORMANCE AGAINST the 2010/11 AUDIT PLAN****01 April 2010 to 15 July 2010**

ref	Audit	Risk	Qtr	Allocated Days	Started	Draft Report issued	Last Audited	Comment	Potential amendment	Revised days
cor01	Corporate Governance	2	1	10	12/04/10		2009/10	AGS work complete	c/f Risk Management to 2011/12	5
cor02	ICT	2	1	10	16/06/10		2008/09	b/f from 2009/10	No change	10
cor03	Performance Management	3	1	10	19/04/10		2009/10	Annual PI data integrity audit	No change	10
cor04	Corporate Income	4	2	10			2009/10	Key Financial	No change	10
cor05	Contract & Partnership Management and VFM	4	2	20					Limit to VFM & Contacts against Procedures	10
cor06	Asset Management	4	3	10			2009/10	Key Financial	No change	10
cor07	Partnerships	3	3	10			2009/10		To include Partnership Management	10
cor08	Corporate Budget setting	3	3	10			2009/10		To combine with Budget Monitoring	0
cor09	Corporate Reconciliations	3	3	10			2009/10	Key Financial	No change	10
cor10	Information Management	4	4	10			2009/10		No change	10
cor11	Procurement	4	4	10			2009/10	Key Financial	No change	10
cor12	Budget Monitoring & Reporting	3	4	10			2009/10		To include Budget setting procedures	10
cor13	Grants & External Funding	2	4	10			2009/10		c/f to 2011/12	0

**PERFORMANCE AGAINST the 2010/11 AUDIT PLAN****01 April 2010 to 15 July 2010**

Ref	Audit	Risk	Qtr	Allocated Days	Started	Draft Report issued	Last Audited	Comment	Potential amendment	Revised days
op01	Environmental Health	3	1	10	18/05/10	13/07/10	2007/08	b/f from 2009/10	No change	10
op02	Building Control Service and Fees	3	1	10	19/05/10		2006/07	b/f from 2009/10	No change	10
op03	Concessionary Fares	2	1	15	18/05/10		2004/05		No change	10
op04	Creditors	4	2	10			2009/10	Key Financial	No change	10
op05	Tax	4	2	10	18/06/10			Key Financial	No change	10
op06	Members' Allowances & Expenses	3	2	10	16/06/10		2006/07		No change	10
op07	Transport & Plant Utilisation & Maintenance	2	2	10	18/06/10		2005/06		No change	10
op08	Community Health and Fitness	1	2	10	21/06/10		2004/05		c/f to 2011/12	0
op09	NNDR Business Rates	4	3	12			2009/10	Key Financial	No change	12
op10	Council Tax	4	3	12			2009/10	Key Financial	No change	12
op11	Housing Benefits	4	3	15			2009/10	Key Financial	No change	15
op12	Sundry Debtors	4	3	12			2009/10	Key Financial	No change	12
op13	Housing Rents	4	3	15			2009/10	Key Financial	No change	15
op14	Community Safety - including anti social behaviour	2	4	10			2005/06		No change	10
op15	Officers' Allowances & Expenses	4	4	10			2009/10	Key Financial	No change	10
op16	Treasury Management	4	4	10			2009/10	Key Financial	No change	10
op17	Housing Responsive Maintenance	3	4	15			2008/09	b/f from 2009/10	No change	15
op18	Renovation Grants	1	4	10			2005/06		c/f to 2011/12	0
		<b>Total days allocated</b>		<b>346</b>					<b>Total revised days allocated</b>	<b>291</b>