

**FINAL REPORTS ISSUED 01 November 2010 to 15 January 2011**

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			
cor04	Corporate Income including Cash Income	4	15	24/12/10	12	3	0	2	1	0	adequate	30/04/11	30/05/11
cor08	Corporate Budgets	3	15	03/12/10	12	0	0	0	0	0	substantial	n/a	n/a
cor09	Corporate Reconciliations	3	10	06/01/11	9	1	1	0	0	0	adequate	31/01/11	28/02/11
op04	Creditors	4	10	24/12/10	13	2	0	1	1	0	adequate	31/03/11	30/04/11
op09	NNDR Business Rates	4	12	16/12/10	12	0	0	0	0	0	substantial	n/a	n/a
op10	Council Tax	4	12	15/12/10	12	1	0	0	1	0	substantial	28/02/11	28/03/11
op12	Sundry Debtors	4	15	03/12/10	18	3	0	1	2	0	adequate	30/04/11	30/05/11
						10	1	4	5	0			

**RISK LEVEL 3 & 4 RECOMMENDATIONS****01 November 2010 to 15 January 2011**

ref	Audit	Ref	Recommendation	Risk	Agreed / Not agreed	Officer Responsible	Officer Comments	Implementation date
cor09	Corporate Reconciliations	3.1	Recommend that the outstanding reconciliations are completed as a matter of urgency, and that the system of corporate level reconciliations be reviewed so that the most critical are identified and planned to ensure that adequate qualified resources are available to do them.	4	Agreed	Assistant Chief Executive - Finance	2 / 4 identified reconciliations were up to date by the end of Dec, the other 2 will be completed in Jan 2011. Now sufficient resources in place to keep reconciliations up to date., will be monitored through monthly Section 151 reports. In the event of future staffing difficulties direction will be given on prioritisation.	31/01/11
cor04	Corporate Income including Cash Income	3.1	a) Officers at London Road take over the responsibility for the collection of machine receipts from the depot, with a 2 <sup>nd</sup> person always present at the cash box opening; b) A new padlock be fitted to the	3	Agreed	Caroline Burton / Paul Chapman	Lock has now been fitted by Paul, and keys have issued to relevant persons  Emptying weekly	01/12/2010

**RISK LEVEL 3 & 4 RECOMMENDATIONS****01 November 2010 to 15 January 2011**

ref	Audit	Ref	Recommendation	Risk	Agreed / Not agreed	Officer Responsible	Officer Comments	Implementation date
			<p>vending machine cash box and access to the machine and cash box is restricted by means of 3 sets of keys to be held by:</p> <ul style="list-style-type: none"> <li>• Administrative Assistant (at London Road Office)</li> <li>• Depot Team Leader (kept on his person at Dunmow)</li> <li>• London Road CSC (in the secured area)</li> </ul> <p>c) There is a regular programme of machine emptying not less than fortnightly;</p> <p>d) Monies are transported to London Road by means of a sealed bag for opening and counting at CSC;</p> <p>e) Records maintained in the Administrative offices at London Road and reconciliations of machine vend counts to actual cash posted by CSC with any significant discrepancies reported to management and investigated and resolved.</p>				<p>at present on either a Thursday or Friday, with Paul Chapman present</p> <p>Sealable bag has been provided</p>	
cor04	Corporate Income including Cash Income	3.2	a) Stock is held in a secured place with access limited to staff designated as responsible for refilling of the	3	Agreed	Caroline Burton/ Paul Chapman		01/12/2010

**RISK LEVEL 3 & 4 RECOMMENDATIONS** **01 November 2010 to 15 January 2011**

ref	Audit	Ref	Recommendation	Risk	Agreed / Not agreed	Officer Responsible	Officer Comments	Implementation date
			machine when required;		Agreed	Sarah Burridge		From Jan 2011
			b) Responsibility for ordering of stock for the Depot is given to administrative staff at London Road where comprehensive records of supplies ordered and stock used are maintained;		Agreed	Sarah Burridge		From April 2011
			c) At year end a formal stock take is undertaken of both London Road and Dunmow Depot drinks vending machines and that the separate figures are formally recorded prior to the calculation of the total vending machine stock figures;		Agreed	Sarah Burridge		From Jan 2011
			d) In the interim a controlled stock take exercise is undertaken immediately to provide opening stock figures for future reconciliations and assurance on the accuracy of the vending machine data;		Agreed	Sarah Burridge		From Jan 2011
			e) Periodic reconciliations of stock purchased to expected sales at both the Depot and at London Road are carried out and independently checked.		Agreed	Sarah Burridge		From Jan 2011

**RISK LEVEL 3 & 4 RECOMMENDATIONS****01 November 2010 to 15 January 2011**

ref	Audit	Ref	Recommendation	Risk	Agreed / Not agreed	Officer Responsible	Officer Comments	Implementation date
op04	Creditors	3.1	Invoices should always be clearly marked with the date of receipt by the Council, whether through the post room or otherwise. It is uncertain that all are. It is therefore recommended that all services are told that it is their responsibility to ensure that all invoices that they authorise for payment have a date-stamp showing clearly when they were received by the Council, and that appropriate action will be taken if it is found that they are not.	3	Agreed	ACE - Finance	Services will be reminded again. Date stamping is not the key issue however, it is the failure of some services to ensure prompt payment. Targeted action by the ACEF is having results	31/01/11
op12	Sundry Debtors	3.1	It is therefore re-iterated that the feasibility study be undertaken to: a) classify the debt according to individual services in the Aged Debtors Report and b) provide supplementary information to divisions and services on debts by means of indicators for example for: <ul style="list-style-type: none"> <li>• debts with instalment plans</li> <li>• debtors without instalment plans</li> <li>• Direct Debit debts</li> </ul>	3	Agreed in principle	Assistant Chief Executive – Finance	This has been added to the workplan of the Finance System support service we receive from Basildon DC. It is a relatively low priority, however.	April 2011

**PERFORMANCE AGAINST the revised 2010/11 AUDIT PLAN**      **01 November 2010 to 15 January 2011**

ref	Audit	Risk	Qtr	Allocated Days	Started	Draft Report issued	Final Report issued	Days Taken	stage	comment
cor01	Corporate Governance	2	1	10	12/04/10	22/06/10	30/09/10	6	final	
cor02	ICT	2	1	10	16/06/10	02/09/10	30/09/10	13	final	additional audit testing required
cor03	Performance Management	3	1	10	19/04/10	26/07/10	30/09/10	21	final	additional audit testing required
cor04	Corporate Income including Cash Income	4	3	15	16/08/10	29/10/10	24/12/10	12	final	
cor05	Contract Management and VFM	3	4	10	01/12/10			1	AM planning	
cor06	Asset Management	4	4	10	03/12/10			1	AM planning	
cor07	Partnerships	3								deferred to 2011/12
cor08	Corporate Budgets	3	3	15	23/08/10	16/11/10	03/12/10	13	final	
cor09	Corporate Reconciliations	3	3	10	24/08/10	23/12/10	06/01/11	9	final	
cor10	Information Management	4								provisionally deferred to 2011/12, may be undertaken 2010/11 if resources permit
cor11	Procurement	4	4	10	02/12/10			1	AM planning	
cor12	Budget Monitoring & Reporting	3								included in cor08, Corporate Budgets
cor13	Grants & External Funding	2								deferred to 2011/12

**PERFORMANCE AGAINST the revised 2010/11 AUDIT PLAN 01 November 2010 to 15 January 2011**

Ref	Audit	Risk	Qtr	Allocated Days	Started	Draft Report issued	Final Report issued	Days Taken	stage	comment
op01	Environmental Health	3	1	10	18/05/10	15/07/10	09/08/10	14	final	18/05/10
op02	Building Control Service and Fees	3	1	10	19/05/10	26/07/10	19/08/10	13	final	19/05/10
op03	Concessionary Fares	2	1	15	18/05/10	21/07/10	26/08/10	12	final	18/05/10
op04	Creditors	4	2	10	02/08/10	16/12/10	24/12/10	13	final	02/08/10
op05	Taxation	4	2	10	18/06/10	20/08/10	10/09/10	10	final	18/06/10
op06	Members' Allowances & Expenses	3	2	10	16/06/10	01/09/10	22/09/10	14	final	16/06/10
op07	Transport & Plant Utilisation & Maintenance	2	2	10	18/06/10	22/09/10	24/09/10	11	final	18/06/10
op08	Community Health and Fitness	1			21/06/10					provisionally deferred to 2011/12, may be undertaken 2010/11 if resources permit
op09	NNDR Business Rates	4	3	12	26/08/10	10/12/10	16/12/10	12	final	26/08/10
op10	Council Tax	4	3	12	26/08/10	22/11/10	15/12/10	12	final	26/08/10
op11	Housing Benefits	4	4	10	30/11/10			7	testing	30/11/10
op12	Sundry Debtors	4	3	15	20/08/10	12/10/10	03/12/10	18	final	20/08/10
op13	Housing Rents	4	4	10	01/12/10			1	AM planning	01/12/10
op14	Community Safety - including anti social behaviour	2	3	10	26/11/10	31/12/10		9	draft	provisionally deferred to 2011/12 to be added to revised total planned audit days
op15	Payroll, Allowances & Expenses	4	4	10	29/11/10			1	AM planning	29/11/10
op16	Treasury Management	4								deferred to 2011/12
op17	Housing Responsive Maintenance	3	4	15	15/11/10	14/01/11		16	draft	15/11/10
op18	Renovation Grants	1								provisionally deferred to 2011/12, may be undertaken 2010/11 if resources permit