

**FINAL REPORTS ISSUED** **07 May – 15 July 2016**

ref	Audit 2015/16	Risk	Revised potential days	Final Report Issued	Days Taken	Recommendations Made					Audit Opinion
						No.	Risk Level				
						total	4	3	2	1	
05 KF	Creditors	3	5	27/06/16	5	1	0	1	0	0	substantial
08 KF	Housing Rents	3	10	24/05/16	8	1	0	0	1	0	substantial
24 O	Homelessness	3	12	10/06/16	11	1	0	0	1	0	substantial
25 O	Housing Allocations	3	14	25/05/16	14	4	0	0	4	0	substantial
36 O	Street Services - Trade Waste	3	10	15/06/16	13	4	0	1	3	0	adequate
						11	0	2	9	0	
						total	4	3	2	1	

ref	Audit 2016/17	Risk	Potential days	Final Report Issued	Days Taken	Recommendations Made					Audit Opinion
						No.	Risk Level				
						total	4	3	2	1	
22 O	Enforcement	2	10		10	3	0	1	2	0	satisfactory
						3	0	1	2	0	
						total	4	3	2	1	

**PROGRESS ON THE AUDIT PROGRAMME 2016/17**

Internal Audit Programme 2016/17 – April 2016										
ref	Audit	2016/17 potential days	qtr	IA Risk 2016/17	Started	Draft	Final	Days Taken	Status	Comment
01 KF	Asset Management	10	2	3				0.00		
02 KF	Budgets	5	4	1				0.00		
03 KF	Cash & Bank	5	3	4				<b>0.03</b>		
04 KF	Creditors	0		2				0.00		
05 KF	Fraud (non-corporate)	10	2	3				0.00		
06 KF	Housing Benefits and LCTS	0		2				0.00		
07 KF	Housing Rents	0		2				0.00		
08 KF	Income, Fees & Charges	10	3	3				0.00		
09 KF	NNDR	10	2	3				0.00		
10 KF	<b>Payroll</b>	<b>15</b>	<b>1</b>	<b>4</b>	<b>18/05/16</b>			<b>16.63</b>	<b>testing</b>	
11 KF	<b>Recovery</b>	<b>10</b>	<b>1</b>	<b>3</b>	<b>22/06/16</b>			<b>6.75</b>	<b>planning</b>	
12 KF	<b>Treasury Management</b>	<b>5</b>	<b>1</b>	<b>3</b>	<b>22/06/16</b>			<b>4.64</b>	<b>planning</b>	
13 KF	Value for Money	10	4	4				0.00		
14 O	<b>Business Continuity</b>	<b>10</b>	<b>2</b>	<b>4</b>	<b>19/04/16</b>			<b>1.90</b>	<b>planning</b>	
15 O	Car Parking Partnership (NEPP)	0		3				0.00		
16 O	Conservation & Trees	10	2	2				0.00		
17 O	<b>Corporate Governance &amp; AGS</b>	<b>5</b>	<b>1</b>	<b>4</b>	<b>05/04/16</b>	<b>04/05/16</b>		<b>3.24</b>	<b>draft</b>	
18 O	Customer Service Centre	10	1	3				0.03		
19 O	Economic Development Service	0		2				0.00		
20 O	Elections	10	2	3				0.00		
21 O	Electoral Registration	10	2	3				0.00		
22 O	<b>Enforcement</b>	<b>10</b>	<b>1</b>	<b>2</b>	<b>25/04/16</b>	<b>27/06/16</b>	<b>12/07/16</b>	<b>11.26</b>	<b>final</b>	
23 O	Facilities Management	10	3	2				0.00		
24 O	Grants & Awards (made)	10	4	4				0.00		
25 O	Grants & External Funding received	10	2	4				0.00		
26 O	H&H - Allocations	0		2				0.00		
27 O	<b>H&amp;H - Community Health</b>	<b>10</b>	<b>3</b>	<b>3</b>	<b>20/04/16</b>			<b>2.30</b>	<b>planning</b>	
28 O	H&H - Environmental Health - Food Safety & Infectious Disease Control	10	2	3				0.00		

**PROGRESS ON THE AUDIT PROGRAMME 2016/17**

ref	Audit	2016/17 potential days	qtr	IA Risk 2016/17	Started	Draft	Final	Days Taken	Status	Comment
29 O	H&H - Equality & Diversity incl Access to Services	10	4	4				0.00		
30 O	H&H - Health & Safety	10	3	3				0.00		
31 O	H&H - Homelessness	0		2				0.00		
32 O	H&H - Services for Older People	10	3	3				0.00		
33 O	H&H - Stock & Voids	5	3	3				0.00		
34 O	HR	0		2				0.00		
35 O	<b>Insurance</b>	<b>10</b>	<b>1</b>	<b>4</b>	<b>29/07/16</b>			<b>4.54</b>	<b>planning</b>	
36 O	Legal Services	0		3				0.00		
37 O	Leisure - Day Centres	0		3				0.00		
38 O	Leisure - PFI	0		3				0.00		
39 O	Local Land Charges	10	2	3				0.00		
40 O	Mailroom & Reprographics	10	3	3				0.00		
41 O	Members' Allowances & Expenses	10	3	4				0.00		
42 O	Museum	10	2	3				0.00		
43 O	Partnerships	10	2	4				0.00		
44 O	<b>Performance Management</b>	<b>15</b>	<b>1</b>	<b>3</b>	<b>04/05/16</b>			<b>12.20</b>	<b>testing</b>	
45 O	Planning - Housing Strategy	10	4	4				0.00		
46 O	Planning - Local Plan	0		3				0.00		
47 O	SS - Fleet & Fuel Management and Transport Maintenance	5	3	3				0.00		
48 O	SS - Income Generating Services & Asset Management	10	3	4				0.00		
<b>TOTAL AUDIT DAYS</b>		<b>340</b>								

## RECOMMENDATIONS NOT IMPLEMENTED BY THEIR DUE DATE at 15 JULY 2016

Code & Title	Description	Risk Level	Managed By	Due Date	Completed
1516 12KF PAYROLL 02	<p>It is recommended that HRP47 is revised and updated and should include:</p> <ul style="list-style-type: none"> <li>a) clarification of the responsibility of managers to ensure that all claims they authorise and approve have been checked for arithmetical and factual accuracy prior to submission;</li> <li>b) clarification that it is the responsibility of Managers to ensure that authorised and approved claim forms are submitted to HR/Payroll before the deadline for processing claims;</li> <li>c) clarification that claims submitted after the deadline date will not be processed until the following month;</li> <li>d) guidance to Managers and Officers on completion of the claim form;</li> <li>e) clarification of the status of volunteers in regards to passenger payments;</li> <li>f) clarification of the exact accounting period for the claim submitted.</li> </ul>	3	Assistant Director Corporate Services	31/05/16	31/05/16
1516 12KF PAYROLL 03	<p>It is recommended that the Travel and Subsistence Claim form is revised and updated to reflect HRP47 and should include:</p>	3	Assistant Director Corporate Services	31/05/16	31/05/16