

FINAL REPORTS ISSUED **16 July - 31 October 2016**

ref	Audit 2016/17	Potential days	Risk	Final Report Issued	Days Taken	Recommendations Made					Audit Opinion
						No.	Risk Level				
						total	4	3	2	1	
12 KF	Treasury Management	5	3	02/08/16	5.77	0	0	0	0	0	substantial
14 O	Business Continuity	10	4	28/10/16	10.50	3	0	1	2	0	satisfactory
44 O	Performance Management	15	3	12/09/16	13.50	3	0	1	2	0	satisfactory
17 O	Corporate Governance & AGS	5	4	28/07/16	3.72						AGS work only; no audit final report issued
						6	0	2	4	0	
						total	4	3	2	1	

ref	Audit 2015/16	Potential days	Risk	Final Report Issued	Days Taken	Recommendations Made					Audit Opinion
						No.	Risk Level				
						total	4	3	2	1	
35 O	Street Services - Fleet & Fuel Management and Transport Maintenance	30	4	04/08/16	29.90	14	0	6	7	1	little

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	3	3	24/10/16			1.08	planning	
02 KF	Budgets	provisional		1				0.00		
03 KF	Cash & Bank	1	3	4				0.03		
04 KF	Creditors	c/f		2				0.00		carried forward
05 KF	Fraud (non-corporate)	15	4	3	18/07/16			1.49	planning	
06 KF	Housing Benefits and LCTS	c/f		2				0.00		carried forward
07 KF	Housing Rents	c/f		2				0.00		carried forward
08 KF	Income, Fees & Charges	10	3	3				0.00		
09 KF	NNDR	10	2	3	31/08/16			1.01	planning	
10 KF	Payroll	15	1	4	18/05/16	24/08/16		17.66	draft	
11 KF	Recovery	20	1	3	22/06/16			14.49	testing	
12 KF	Treasury Management	5	1	3	22/06/16	18/07/16	02/08/16	5.77	final	
13 KF	Value for Money	10	4	4				0.00		
14 O	Business Continuity	10	2	4	19/04/16	05/09/16	28/10/16	10.50	final	
15 O	Car Parking Partnership (NEPP)	provisional		3				0.00		
16 O	Conservation & Trees	provisional		2				0.00		
17 O	Corporate Governance & AGS	5	1	4	05/04/16	04/05/16	28/07/16	3.72	final	
18 O	Customer Service Centre	10	1	3	05/08/16			13.78	testing	
19 O	Economic Development Service	c/f		2				0.00		carried forward
20 O	Elections	10	2	3	30/08/16			6.08	testing	
21 O	Electoral Registration	10	2	3	30/08/16			4.97	testing	
22 O	Enforcement	10	1	2	25/04/16	27/06/16	12/07/16	11.26	final	
23 O	Facilities Management	10	4	2				0.00		
24 O	Grants & Awards (made)	provisional		4				0.00		
25 O	Grants & External Funding received	10	2	4	18/07/16			6.80	planning	
26 O	H&H - Allocations	c/f		2				0.00		carried forward
27 O	H&H - Community Health	10	3	3	20/04/16			3.39	planning	
28 O	H&H - Env Health - Food Safety	provisional		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	provisional		4				0.00		
30 O	Corporate Health & Safety	10	3	3				0.00		
31 O	H&H - Homelessness	c/f		2				0.00		
32 O	H&H - Services for Older People	provisional		3				0.00		
33 O	H&H - Stock & Voids	5	3	3				0.00		
34 O	HR	c/f		2				0.00		
35 O	Insurance	10	3	4	29/07/16	05/19/16		8.67	draft	
36 O	Legal Services	c/f		3				0.00		
37 O	Leisure - Day Centres	c/f		3				0.00		
38 O	Leisure - PFI	c/f		3				0.00		
39 O	Local Land Charges	provisional		3				0.00		
40 O	Mailroom & Reprographics	provisional		3				0.00		
41 O	Members' Allowances & Expenses	10	3	4				0.00		
42 O	Museum	10	2	3	17/08/16			3.21	planning	
43 O	Partnerships	10	2	4	10/08/16			3.28	planning	
44 O	Performance Management	15	1	3	04/05/16	27/07/16	12/09/16	13.50	final	
45 O	Planning - Housing Strategy	provisional		4				0.00		
46 O	Planning - Local Plan	provisional		3				0.00		
47 O	SS - Fuel Management	5	4	3				0.00		
48 O	SS - Income Generating Services	provisional		4				0.00		
TOTAL AUDIT DAYS		256								

LEVEL 3 & 4 RECOMMENDATIONS IMPLEMENTED 16 July - 31 October 2016

Code & Title	Description	Risk Level	Managed By	Due Date	Completed
1415 KF06 Creditors 01	It is recommended that a system of monitoring is in place to ensure consistent usage of the E-Buy RSS module and to discourage the use of purchase order reference outside of the RSS module.	3	A/Dir Finance	31-Jul-16	31-Jul-16
1516 05KF Creditors	It is recommended that: <ul style="list-style-type: none"> . All services are reminded that it is their responsibility to ensure invoices are authorised for payment within 30 days from receipt of goods/services or invoice: . A method of Communication is in place to inform and to establish reasons to : <ul style="list-style-type: none"> 1) Instances of significant variance on default timescales; 2) Significant timescale variance between invoice date and the Council's receipt date. 	3	A/Dir Finance	30-Sep-16	30-Sep-16
1516 26O Housing Repairs Service 02	It is recommended that: <ul style="list-style-type: none"> a) An exercise is carried out to investigate whether previous years outstanding credit notes have been fully recovered. b) Recommendation reiterated from Audit 2012/13 that: A process is in place to monitor credit notes received as well as to ensure its communication to the Post Inspection Surveyor. This should allow the records to be completed on discrepancies raised and enables a follow up of any outstanding credit due to the Council. 	3	A/Dir Housing & Health	31-Jul-16	31-Jul-16

LEVEL 3 & 4 RECOMMENDATIONS IMPLEMENTED 16 July - 31 October 2016

Code & Title	Description	Risk Level	Managed By	Due Date	Completed
1516 350 Street Services - Fuel & Fleet Management & Transport Maintenance 07	It is recommended that all staff issued with Fuel Cards are informed or reminded not to claim loyalty points and to only purchase fuel at specified suppliers' filling stations.	3	Director of Finance & Corporate Service; Director of Public Services	31-Oct-16	04-Aug-16
1617 440 Performance Management 01	It is recommended that: - a) Officers are reminded that when providing and inputting data for service indicator reporting they should ensure: - . The numerator and denominator for the arithmetic calculations are correctly input onto Covalent. . The performance reporting should be evidenced with verifiable supporting documents and uploaded onto Covalent. b) Activating Officers ensure source data to the calculation is reliable, accurate and complete.	3	Leisure & Performance Manager	30-Sep-16	30-Sep-16