

FINAL & REPORTS ISSUED **01 September to 30 November 2019**

ref	2019/20 INTERNAL AUDIT WORK PROGRAMME	Guide Days	Risk	Final Report Issued	Days Taken	Recommendations Made					Audit Opinion
						No.	Risk Level				
						total	4	3	2	1	
02KF	Grants & External Funding received	10	4	20/09/19	7.79	0	0	0	0	0	substantial
04KF	Recovery	10	4	09/12/19	20.25	6	0	2	4	0	satisfactory
08C	EU Exit	5	4	08/11/19	8.56	1	0	0	0	1	substantial
130	Leisure PFI	5	2	03/12/19	4.61	1	0	1	0	0	satisfactory
17O	Business Continuity & Emergency Planning	10	3	19/11/19	10.30	9	2	6	1	0	little
20O	Environmental Health - Imported Food Controls	10	4	15/10/19	6.96	0	0	0	0	0	substantial
						17	2	9	5	1	

ref	2018/19 INTERNAL AUDIT WORK PROGRAMME	Revised potential days	Risk	Final Report Issued	Days Taken	Recommendations Made					Audit Opinion
						No.	Risk Level				
						total	4	3	2	1	
05KF	Budgets	5	4	10/09/19	7.66	2	0	1	1	0	satisfactory

PROGRESS ON THE AUDIT PROGRAMME 2019/20

ref	Audit	2019/20 days	IA Risk 2019/20	qtr	Started	Draft	Final	Days Taken	Status
01KF	Business Rates	10	4	3	03/12/19			0.00	planning
02KF	Grants & External Funding received	10	4	2	17/07/19	20/09/19	20/09/19	7.79	FINAL
03KF	Insurance	10	4	4				0.00	
04KF	Recovery	10	4	2	17/07/19	30/09/19	09/12/19	20.25	FINAL
05KF	Treasury Management	10	4	3	26/11/19			1.70	planning
06KF	Asset Management	10	4	2	26/06/19	31/07/19	02/08/19	9.86	FINAL
07KF	HR & Payroll (combined)	10	3	2	24/07/19			11.54	testing
08C	EU Exit	5	4	2	03/07/19	29/10/19	08/11/19	8.56	FINAL
09C	Consultants and Agency Staff	10	3	2	10/09/19			16.59	testing
10C	Equality & Diversity	5	3	3	15/11/19			0.26	testing
11C	Health & Safety	5	3	3	16/10/19			2.88	testing
12C	Information Governance	10	3	2	21/10/19			1.85	testing
13O	Leisure PFI	5	2	3	25/10/19	20/11/19	03/12/19	4.61	FINAL
14O	Museum	10	3	2	12/08/19			5.24	testing
15O	Domestic Waste & Recycling	10	3	3				0.00	
16O	Members' Allowances & Expenses	10	3	3				0.00	on hold 01/20
17O	Business Continuity & Emergency Planning	10	3	2	24/07/19	15/10/19	19/11/19	10.30	FINAL
18O	Environmental Health - Commercial Food Safety	10	3	4				0.00	
19O	Emergency Planning - combined with 17O	0	0	0				0.00	
20O	Environmental Health - Imported Food Controls	10	4	2	03/07/19	15/10/19	15/10/19	6.96	FINAL
21O	Environmental Health - Licensing	10	4	4	01/08/19			1.49	on hold 01/20
22O	Environmental Health - Enforcement	5	2	3	15/11/19			0.30	planning
23O	Property Services - Repairs Service	10	3	3				0.00	on hold 02/20
24O	Property Services - Right to Buy	10	3	3				0.00	
25O	Property Services - Stock & Voids	5	3	4				0.00	
26O	Wellbeing - Allocations	10	3	3	12/08/19			0.07	planning
27O	Wellbeing - Homelessness	10	3	3				0.00	
28O	Development Management	10	4	2	17/07/19			9.77	testing
29O	Section 106 Obligations	10	3	3				0.00	
TOTAL AUDIT DAYS		250						120.02	

LEVEL 3 AND 4 RECOMMENDATIONS IMPLEMENTED 01 September to 30 November 2019

Code & Title	Description	Risk Level	Managed By	Due Date	Completed
1718 15O Leisure PFI 01	<p>It is recommended that:</p> <p>a) The spreadsheet used to collate Data and send to contract managers following inspections of leisure centres is no longer used and redesigned to show the correct calculations based on the observations made.</p> <p>b) Clarification is sought for the role of UDC relating to the inspections of the Leisure Centres.</p> <p>c) Consideration is given on whether to reconcile issues raised from UDC inspections to the deductions shown on the operational report compiled by 1Life.</p> <p>d) Issues raised during inspections or notified to the Council by the Leisure Centres are monitored in line with the rectification periods.</p> <p>e) Consideration is given to the approach of continued Leisure Centre inspections by rotating staff or having a "mystery shopper" approach.</p>	3	A/Director Corporate Services	31/12/19	06/12/19
1718 15O Leisure PFI 06	<p>It is recommended that all staff involved in the management of the PFI Leisure contract have sufficient training and understanding in their area of responsibility. This should include specific training in excel and refresher training in the checking of invoices and an understanding of how these are calculated.</p>	3	A/Director Corporate Services	31/12/19	06/12/19

LEVEL 3 AND 4 RECOMMENDATIONS IMPLEMENTED 01 September to 30 November 2019

Code & Title	Description	Risk Level	Managed By	Due Date	Completed
1819 02C Equality & Diversity 02	It is recommended that staff attend refresher workshops or training to raise their understanding and awareness on the requirement to align operations and service delivery to the Single Equality Duty and the Equality Framework for Local Government (EFLG).	3	A/Director Housing, Health & Communities	30/09/19	23/09/19
1819 02C Equality & Diversity 05	It is recommended that the objectives and action plans set out in the Council's Comprehensive Equality Policy be reviewed and aligned to the Equality Framework for Local Government (EFLG).	3	A/Director Housing, Health & Communities	30/09/19	23/09/19
1819 06KF Resources - Cash & Bank 01	It is recommended that Protocols for Saffron Walden and Great Dunmow should be produced and provided to all relevant staff detailing procedures in respect of safes and the security of cash being held.	3	A/Director Corporate Services	30/09/19	26/09/19
1819 14O Community Safety 01	It is recommended that: a) The weakness on CCTV control be brought to the attention of the Assistant Director of Housing & Health, the Director of Finance & Corporate Services and that joint meetings should be held with the budget holders to resolve the budget allocation and change management issues. b) The Council's CCTV Code of Practice and the Home Office's Surveillance Camera Code of Practice "guiding principles" are adhered to, ensuring clear accountability for all camera system activities. c) There should be effective review of user access and reports should be published on compliance with the code of practice	4	A/Director Housing, Health & Communities	31/10/19	18/10/19

LEVEL 3 AND 4 RECOMMENDATIONS IMPLEMENTED 01 September to 30 November 2019

Code & Title	Description	Risk Level	Managed By	Due Date	Completed
1819 14O Community Safety 02	It is recommended that the Anti-Social Behaviour (ASBO) Policy and procedures be reviewed to account for the ASBO change management	3	A/Director Housing, Health & Communities	30/09/19	18/10/19
1819 16O Disabled Facilities Grants 01	<p>It is recommended that:</p> <ol style="list-style-type: none"> 1. The current filing process/procedure should be reviewed to ensure a chronological system is in place for an audit trail. This is to ensure the records are complete and can be cross-referenced from one system to the next. 2. Files held on the Council's network drive should be scanned and kept together with the records on Uniform. 3. The master file (Excel spreadsheet) should use key control fields that reflects a project management recording to enable effective monitoring. 4. The Excel worksheet on "DFG Paid" should be improved upon to clearly set out the financial records of the grants approved on payments, variations, land charges due, financial contributions if required and their receipt. 5. A review is carried out to ensure all grants over £5K that should have a charge to the property have been lodged with the Local Land Charges. 	3	A/Director Housing, Health & Communities	31/10/19	18/10/19
1819 16O Disabled Facilities Grants 02	It is recommended that:	3	A/Director Housing, Health & Communities	31/10/19	18/10/19

LEVEL 3 AND 4 RECOMMENDATIONS IMPLEMENTED 01 September to 30 November 2019

Code & Title	Description	Risk Level	Managed By	Due Date	Completed
	1. The current practice on the selection of contractors for DFG jobs should be reviewed and advice should be sought from the Procurement Manager on the selection of contractors from the Procurement Hub Framework. 2. Invoices are checked before payment and overpayments are reclaimed from the contractors.				