

**FINAL & INTERIM REPORTS ISSUED****27 January – 30 April 2018**

ref	2017/18 Audits	Risk	Revised potential days	Final Report Issued	2017/18 Days Taken	Recommendations Made					Audit Opinion
						No.	Risk Level				
						total	4	3	2	1	
07KF	Resources – LCTS	2	10	02/03/18	7.07	0	0	0	0	0	substantial
08KF	Resources - Main Accounting System	1	10	31/01/18	11.51	2	0	0	2	0	substantial
09KF	Resources -Taxation	1	10	31/01/18	10.86	3	0	1	2	0	satisfactory
150	Corp Services - Leisure - PFI	3	15	04/04/18	19.39	7	1	3	3	0	limited
190	Housing & Health - Community - Health Improvement	3	10	26/03/18	6.50	1	0	0	1	0	substantial
270	Housing & Health - Housing Strategy	4	10	28/03/18	6.37	1	0	0	1	0	substantial
290	Planning - Local Plan	4	5	19/03/18	5.18	0	0	0	0	0	substantial
07KF	Resources - LCTS	2	10	02/03/18	7.07	0	0	0	0	0	substantial
						<b>14</b>	<b>1</b>	<b>4</b>	<b>9</b>	<b>0</b>	

## PROGRESS ON THE AUDIT PROGRAMME 2017/18

Internal Audit Programme 2017/18 – Revised 01 August 2017										
ref	Audit	2017/18 revised potential days	qtr	IA Risk 2017/18	Started	Draft	Final	Days Taken	Status	Comment
01C	Corporate Commercial Enterprise & Investment	15	3	4	21/11/17	19/03/18		13.82	draft	To be completed by 31/05/18
02C	Corporate Governance & Ethical Culture	15	2	3	14/08/17	07/03/18		17.35	draft	To be completed by 31/05/18
03C	<i>Corporate Investment - combined with 01C</i>									
04C	Corporate Value for Money	0	0	2				0.00		to 2018/19 if training sourced
05KF	Res - Budgets	5	4	2				0.02		<b>Carried forward to 2018/19</b>
06KF	Res - Council Tax	10	3	2	19/10/17			8.10	testing	To be completed 2018/19
07KF	Res – LCTS	10	3	2	05/12/17	26/02/18	02/03/18	7.07	final	
08KF	Res - Main Accounting System	10	2	1	13/07/17	05/01/18	31/01/18	11.51	final	
09KF	Res –Taxation	10	2	1	13/07/17	05/01/18	31/01/18	10.86	final	
10KF	<i>Corp Serv – Payroll - combined with 14O</i>									
11O	Corp Serv – Communication	10	2	3	12/06/17	13/09/17	26/09/17	8.33	final	
12O	Corp Serv- Day Centres	12	1	3	09/05/17	03/08/17	07/08/17	13.49	final	new audit
13O	Corp Serv - Grants to Voluntary Organisations	13	2	3	07/08/17	22/12/17	10/01/18	15.14	final	service changes
14O	Corp Serv – HR & Payroll	10	4	4	20/12/17			2.41		<b>Carried forward to 2018/19</b>
15O	Corp Serv - Leisure – PFI	15	3	3	30/10/17	29/01/18	04/04/18	19.39	final	service changes
16O	H&H - Environmental Health – Enforcement	0	0	2				0.00		to 2018/19 service changes

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170	H&H - Environmental Health - Food Safety & Infectious Disease Control	12	1	3	04/07/17	09/08/17	30/08/17	12.93	final	
180	H&H - Community - Equality & Diversity	10	4	3				4.23		<b>Carried forward to 2018/19</b>
190	H&H - Community - Health Improvement	10	3	3	10/11/17	05/03/18	26/03/18	6.50	final	services changes
200	H&H - Community - Safety	0	0	4				0.00		to 2018/19 service changes
210	H&H - Wellbeing - Services for Older People	13	1	3	03/05/17	14/11/17	28/11/17	15.55	final	
220	Legal Services	10	4	3				0.32		<b>Carried forward to 2018/19</b>
230	Planning - Car Parking Partnership (NEPP)	10	4	2	31/01/18	25/04/18		6.66	draft	To be completed by 31/05/18
240	Planning - Conservation	8	1	3	10/05/17	18/07/17	09/08/17	8.12	final	service changes
250	Planning - Economic Development Service	10	2	3	14/08/17	26/09/17	27/09/17	7.89	final	
260	Planning - Energy Efficiency	10	3	3	31/10/17	08/01/18	17/01/18	7.95	final	
270	Planning - Housing Strategy	10	4	4	13/02/18	28/03/15	28/03/18	6.37	final	
280	Planning - Landscape	7	1	3	10/05/17	18/07/17	09/08/17	7.58	final	
290	Planning - Local Plan	5	4	4	14/02/18	12/03/18	19/03/18	5.18	final	review of Reg 18 & Reg 19 consultations
300	Street Services - Trade Waste and Income Generating Services	30	1	4	25/05/17	06/10/17	20/10/17	29.53	interim	previously 2 separate audits
<b>TOTAL AUDIT DAYS</b>		<b>280</b>						<b>246.30</b>		

**LEVEL 3 AND 4 RECOMMENDATIONS IMPLEMENTED 27 January – 30 April 2018**

Code & Title	Description	Risk Level	Managed By	Due Date	Completed
1617 09KF NNDR 02	<p>It is recommended that:</p> <p>a) Recommendation reiterated from Audit 2015/16 that documented procedures for the collections of NNDR be reviewed and updated.</p> <p>b) the above mentioned procedures include an update of those relating to the repayment of refunds.</p>	3	A/D FINANCE	31/03/18	31/03/18
1617 10KF Payroll 06	<p>It is recommended that:</p> <p>a) a decision is made on how overtime is treated for all staff above SCP29 and this should be included in a revised HRP.</p> <p>b) any exceptions to any guidance published should be authorised by the appropriate level ie/ Assistant Director or above.</p> <p>c) All work outside of usual grade has written authority detailing the terms and conditions including the spinal column payment rates as well as details on whether to pay single/plain time or enhanced overtime rates as appropriate.</p>	4	A/D CORPORATE SERVICES	31/03/18	31/03/18
1718 09KF Resources - Taxation 01	<p>It is recommended that VAT returns are reviewed by a Senior Accountant and authorised by Finance Manager prior to submissions to HMRC</p>	3	A/D FINANCE	30/01/18	31/01/18
1718 150 Leisure PFI 03	<p>It is recommended that:</p> <p>a) the Unitary payment used in the calculation of payment mechanism deductions should be checked to ensure that it has increased in line with RPI (Retail Price Index) in order to calculate the correct deductions and ensure that correct payments are being paid.</p> <p>b) consideration is given to recalculating invoices for the current year using the correct deductions: unitary payment ratio. (Implemented 28 Feb 2018)</p>	4	A/D CORPORATE SERVICES	04/04/18	04/04/18

**LEVEL 3 AND 4 RECOMMENDATIONS IMPLEMENTED 27 January – 30 April 2018**

Code & Title	Description	Risk Level	Managed By	Due Date	Completed
1718 300 Street Services - Income Generating Services & Admin 02	It is recommended that a full inventory takes place for all available Trade Waste stock we currently hold.	3	STREET SERVICES OPERATIONS MANAGER	31/03/18	29/03/18
1718 300 Street Services - Income Generating Services & Admin 03	It is recommended that a full inventory takes place with physical observation of all Trade Waste bins/containers customers currently hold.	3	STREET SERVICES OPERATIONS MANAGER	30/04/18	30/04/18
1718 300 Street Services - Income Generating Services & Admin 05	It is recommended that following a review of all Trade Waste information that regular reconciliations take place between the updated Trade Waste customer information on the ACCESS database, the Trade Waste route lists and Trade Waste invoice information within Integra	3	STREET SERVICES OPERATIONS MANAGER	31/03/18	04/04/18
1718 300 Street Services - Income Generating Services & Admin 08	It is recommended that quarterly reports are run from Integra for all Trade Waste templates entered in order to determine and investigate the reasons why items are not approved.	4	STREET SERVICES OPERATIONS MANAGER	31/03/18	23/03/18
1718 300 Street Services - Income Generating Services & Admin 09	It is recommended that: a) decisions made not to pursue debt should be documented, fully noted and authorised at an appropriate management level. b) consideration be given at higher management level on whether to pursue debt from companies who have knowingly received a Trade waste service within the last 6 years but who have not been invoiced or paid.	4	STREET SERVICES OPERATIONS MANAGER	31/03/18	29/03/18
1718 300 Street Services - Income Generating Services & Admin 10	It is recommended that: a) a system of close monitoring is set up for those Trade Waste customers who receive an overloaded bins letter. b) the decision not to invoice is reconsidered in particular to those customers who persistently overload their Trade Waste bins. c) consideration be given to changing the wording of the "overloaded bin letter" to "a fee will be charged" for taking additional waste.	3	STREET SERVICES OPERATIONS MANAGER	31/03/18	29/03/18

**LEVEL 3 AND 4 RECOMMENDATIONS IMPLEMENTED 27 January – 30 April 2018**

Code & Title	Description	Risk Level	Managed By	Due Date	Completed
1718 300 Street Services - Income Generating Services & Admin 11	It is recommended that: a) a review of historic charging arrangements take place for all customers who are paying for a Trade Waste service not covered by the current payment scheme. b) consideration is given to removing charge for trade waste from the Council's Fees and Charges regime.	3	STREET SERVICES OPERATIONS MANAGER	31/03/18	29/03/18
1718 300 Street Services - Income Generating Services & Admin 12	It is recommended that: a) the Spreadsheet used for Trade Waste Declarations sent to Essex County Council is no longer used and redesigned to show the correct formulas and calculations. b) a full review of trade declarations made to Essex County Council is undertaken and a decision made on whether to correct historical declarations.	4	STREET SERVICES OPERATIONS MANAGER	31/03/18	29/03/18
1718 300 Street Services - Income Generating Services & Admin 14	It is recommended that: a) a comprehensive list of all Trade Waste customers who currently receive the 50% recycling discount is obtained. b) each Trade Waste customer currently in receipt of 50% recycling discounts is visited to verify entitlement.	3	STREET SERVICES OPERATIONS MANAGER	31/03/18	29/03/18
1718 300 Street Services - Income Generating Services & Admin 15	It is recommended that a system is put in place whereby periodic monitoring takes place to ensure continuous entitlement to Trade Waste recycling discounts.	3	STREET SERVICES OPERATIONS MANAGER	31/03/18	29/03/18
1718 300 Street Services - Income Generating Services & Admin 19	It is recommended that consideration is given to the creation of a system whereby commercial waste quotes can be requested by customers rather than detailing the price of bins/containers directly on the website.	3	STREET SERVICES OPERATIONS MANAGER	31/03/18	29/03/18
1718 300 Street Services - Income Generating Services & Admin 20	It is recommended that: a) consideration is given to a review of the payment options currently available to Green Waste customers b) a review and monitoring process is considered for all green waste customers paying by Direct Debit who are claiming a discount for being on benefits.	3	STREET SERVICES OPERATIONS MANAGER	31/03/18	23/03/18