

Audit and Governance Committee Report

30 January 2013

Report of: **Strategic Director**

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To: **Audit and Governance Committee**

Date: **30 January 2013**

Wards Affected
All

Actions arising

Recommendation

That members note the content of the report

Purpose of report

1. The purpose of this report is to respond on actions arising from previous committee meetings.
2. The contact officer for this report is Steve Bishop, strategic director and s.151 chief finance officer for South Oxfordshire District Council and Vale of White Horse District Council, telephone (SODC) 01491 823831 and (VWHDC) 01235 540332.

Strategic objectives

3. To assist the council to manage its business effectively by providing an assurance framework to monitor the overall adequacy and effectiveness of the internal control environment.

Matters arising

4.

(a) Annual Governance Statement AG.32 & AG.35	Committee Date – 28 September 2011
On 28 September 2011, the committee suggested introducing an investment strategy, particularly in relation to property.	
Comment The updated annual governance statement in September 2011 included this	Action Retain on actions arising list.

recommendation. This suggestion has been referred to the asset management group for consideration.	
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(b) Treasury management strategy annual review	Committee Date – 18 January 2012
The committee requested the council's asset management group to consider whether the ratio of physical property and financial investments was still fit for purpose.	
Comment This has been referred to the council's asset management group.	Action Retain on matters arising list.

(c) Comments on internal audit reports not presented to committee – National non-domestic rates	Committee Date – 21 March 2012
The committee requested that when further details of the government's changes to the national non-domestic rates system became available, Cabinet, Council and this committee should be informed.	
Comment Head of finance to update when in due course.	Action Retain on matters arising list.

(d) District and parish council elections – May 2011	Committee Date – 11 July 2012
The committee requested the returning officer to provide the committee with an analysis of the estimated cost of the 2011 local elections, had the elections printer fulfilled its contract and had the government not held a referendum.	
Comment Information provided to all committee members.	Action Remove from actions arising list.

(e) Complaints procedure	Committee Date – 11 July 2012
The committee requested the officers to reconsider the revised complaints procedure to include councillors' input in the third stage, and consult Councillors Mike Murray and Judy Roberts on the revised proposal before submitting it to the next committee meeting for consideration.	
Comment David Buckle to liaise with Councillors Murray and Roberts.	Action Retain on actions arising list.

(f) Treasury management	Committee Date – 11 July 2012
The committee requested the officers to circulate the date for councillor training on an introduction to treasury management.	
Comment No date set for this training. Only limited places available.	Action Retain on actions arising list.

(g) Review of complaints received during 2011/12	Committee Date – 26 September 2012
The committee asked officers to provide a further breakdown of the complaints about the planning service in 2011/12.	
Comment Information provided by email on 4 October	Action Remove from actions arising list.

2012.	
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(h) Review of complaints received during 2011/12	Committee Date – 26 September 2012
The committee requested the audit manager to investigate what interim checks can be made to assess whether complaints are being recorded appropriately.	
<p>Comment The audit manager reviewed the complaints guidance and a sample of comments/complaints received in revenues and benefits, waste, housing, food safety and planning. It was noted that there were contradictory statements within the staff guidance on how the council defines a formal complaint, and there was no definition for members of the public on the council's website. These observations were passed to the personal assistant to the chief executive for action.</p> <p>With regards to the sample reviewed, internal audit did note a difference in interpretation of the policy within the waste team. This has been discussed with the waste administration team leader, and actions agreed to ensure a consistent approach. The internal audit team will follow up on these recommendations during the next complaints audit.</p>	<p>Action Remove from actions arising list.</p>

(i) Internal audit activity report – quarter 2 2012/13	Committee Date – 26 September 2012
The committee asked the officers to review the retention of documents policy to establish whether the timescales are still relevant.	
<p>Comment Internal audit reviewed the timescales as part of a recent data protection audit 2012/2013, and has no concerns.</p>	<p>Action Remove from actions arising list.</p>

(j) Internal audit activity report – quarter 2 2012/13	Committee Date – 26 September 2012
The committee asked the audit manager to check whether emails relating to changes to staff conditions of employment are accessible.	
<p>Comment Within the recent payroll audit 2012/2013, a sample of 11 starters, 20 leavers, 30 variations to pay and 20 amendments to personal data were reviewed. Authorisation evidence could not be located for 10 starters, five leavers, 14 variations to pay and seven amendments to personal data.</p>	<p>Action Remove from actions arising list.</p>

<p>However, an additional sample of the most recent 15 amendments to personal data were reviewed in October 2011, and 14 emails authorising the amendment could be located.</p> <p>This area will be reviewed again in 2013/2014.</p>	
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(k) Internal audit activity report – quarter 2 2012/13	Committee Date – 26 September 2012
The committee asked the audit manager to check annual leave entitlement calculations to ensure they are correct.	
<p>Comment A sample of the most recent 15 annual leave entitlement calculations were reviewed (10 part-time and 5 full time) in October 2011, and internal audit was satisfied that all calculations were correct and HR Pro had been updated accordingly.</p>	<p>Action Remove from actions arising list.</p>

(l) Internal audit activity report – quarter 2 2012/13	Committee Date – 26 September 2012
The committee asked the audit manager to follow up the need to reconcile weighbridge data for the amount of recycled waste collected.	
<p>Comment The waste team have completed a reconciliation spotcheck of Q1 2012/13, and are aware that they need to complete further spotchecks. Internal audit will continue to monitor progress against this recommendation.</p>	<p>Action Retain on actions arising list.</p>

(m) Internal audit activity report – quarter 2 2012/13	Committee Date – 26 September 2012
The committee asked the strategic director to review the process to record data once and pass it on to services when new homes are built and occupied.	
<p>Comment Steve Bishop to review</p>	<p>Action Retain on actions arising list.</p>

(n) Internal audit activity report – quarter 2 2012/13	Committee Date – 26 September 2012
The committee asked the officers to provide a completion date for the reconciliation of brown bin customer data against the contractor's data.	
<p>Comment Information provided by email on 15 October 2012.</p>	<p>Action Remove from actions arising list.</p>

(o) Audit Commission's annual governance report 2011/12	Committee Date – 26 September 2012
The committee asked the head of finance to produce a follow-up report on the reasons why the draft 2011/12 accounts contained errors.	

Comment Report being prepared.	Action Retain on actions arising list.
(p) Statement of accounts 2011/12	Committee Date – 26 September 2012
The committee asked the officers to find out how the property team arrived at the fixed asset value.	
Comment William Jacobs to report.	Action Retain on actions arising list.
(q) Statement of accounts 2011/12	Committee Date – 26 September 2012
The committee asked the officers to seek clarification so that the council can have confidence in the actuary's assessment of the council's liability for 2013/14 and beyond.	
Comment William Jacobs to report	Action Retain on actions arising list.
(r) Comments on internal audit reports not presented to committee	Committee Date – 26 September 2012
The committee asked the officers to seek legal advice on whether certain post holders can be required to undertake a Criminal Records Bureau check.	
Comment Response pending from legal services.	Action Retain on actions arising list.

STEVE BISHOP
STRATEGIC DIRECTOR