

Audit and Governance Committee Report



24 September 2014

Report of: **Head of Finance**

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To: **Audit and Governance Committee**

Date: **24 September 2014**

Actions arising

Recommendation

That members note the content of the report and remove the completed actions where recommended.

Purpose of report

1. The purpose of this report is to respond on actions arising from previous committee meetings.

Strategic objectives

2. 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.

Actions arising

(a) External auditor's report	Committee Date – 24 June 2013
The committee asked the strategic director to consider consulting on the public's comprehension of council financial information.	
Comment The strategic director will consider using the citizens' panel to assess comprehension of financial information.	Action Retain on this actions arising list.

(b) Internal audit activity report	Committee Date – 17 March 2014
To change the process for monitoring systemic control weaknesses to put the onus on to heads of service to address outstanding issues and for the audit manager to update the committee on progress with the committee concentrating on high level issues.	
Comment Amended procedure introduced – see agenda item 8, paragraph 12.	Action Retain on this actions arising list.

(c) Internal audit activity report	Committee Date – 3 July 2014
To call the head of service to the next committee meeting to answer questions on outstanding actions from the following audits: <ul style="list-style-type: none"> • Election payments 2011/12 • Building Control 2011/12 	
Comment <u>Election Payments 2011/12</u> This review received satisfactory assurance and six recommendations were made - three medium risk, and three low risk. Rec 1 - Election payment procedures should be in place. This has been implemented for elections since 2012 and all by elections. Rec 2 - Basis of payments should be documented. To be implemented for 2015 District elections and will be based on the scale of fees set by the council, we will however also be required to adhere to the fees set for the Parliamentary elections, the differences required due to joint elections will be agreed with the Returning Officer and clearly documented. Rec 3 - Calculation spreadsheets should be reviewed and signed off. To be implemented for 2015 Rec 4 - Mileage claims should be accurate and complete. Implemented Rec 5 - Payment spreadsheets should be combined to allow for accurate management information. To be implemented for 2015 Rec 6 - Summary reconciliations should be undertaken following an election. To be implemented for 2015. May 2011 reconciliation completed with internal audit. <u>Building Control 2011/2012</u> This review received satisfactory assurance and three recommendations were made - two medium risk, and one low risk. Rec 1 - Fees and income information	Action Elections payments - recommend removal from actions arising list.

should be reconciled appropriately.
Rec 2 - Feedback survey form should include a privacy notice.
Rec 3 - Practices should be harmonised between SODC and VWHDC.
A verbal update will be provided at the meeting.

