

**REPORT OF THE AUDIT MANAGER**  
**TO THE AUDIT & GOVERNANCE COMMITTEE**  
**15 JANUARY 2008**

**Internal Audit Activity Report 2007/2008**

**1.0 Introduction and Report Summary**

1.1 The purpose of this report is:

- to summarise the outcomes of recent internal audit activity for the Committee to consider. The Committee is asked to review the report and the main issues arising, and seek assurance that action will be/has been taken where necessary.

1.2 The Contact Officer for this report is Adrianna Penn, Audit Manager for South Oxfordshire District Council and Vale of White Horse District Council, telephone (SODC) 01491 823544 and (VWHDC) 01235 547615.

**2.0 Recommendations**

(a) *that Members note the content of the report.*

**3.0 Relationship with the Council's Vision, Strategies and Policies**

- (a) Vision strands A and C.
- (b) No specific strategy.
- (c) Anti Fraud and Corruption Policy; and all Policies indirectly.

**4.0 Background**

4.1 Internal Audit's primary role is to provide an independent and objective opinion on the effectiveness of the control environment. This ranges from checking that effective arrangements for good governance are in place, through to testing that internal controls within systems are operating as they should.

4.2 Reports are produced at the end of the audit fieldwork, the aim being to:

- set out the scope of the audit work;
- communicate the results of the audit assignment;
- provide the internal auditor's overall opinion on the area under review; and

- secure acceptance on audit recommendations and a commitment to action where improvements are suggested.

4.3 The work undertaken and reports produced focus on a review of the internal controls and integrity of the system rather than on performance or outputs from that system. Not all aspects of a service or function will be examined in each audit, but over successive audits there will be a comprehensive review of the systems involved. The scope of each audit is agreed in advance with the manager of the service.

4.4 Every recommendation made for improvement is allocated a risk rating (High, Medium or Low), this leading to an opinion statement for the system under review. The context in which an issue arises will dictate the risk category and Internal Audit will consider both the likelihood of a risk being triggered and the consequences should it occur in arriving at an overall risk level.

4.5 Following the issue of a final report, Managers, Deputy Directors, client officers and contractors are expected to implement all agreed recommendations by the given implementation dates contained in the report. They will be asked to sign off the final report, which will indicate agreement to the action plan and the control weaknesses/risks identified.

## 5.0 2007/08 Audit Reports

5.1 Since the last Audit and Corporate Governance Committee meeting, the following planned audits have been completed:

	Assurance Rating	No. of Recs	High Recs.	No. Agreed	Medium Recs.	No. Agreed	Low Recs.	No. Agreed
Cash	Satisfactory	21	0	N/A	20	18	1	1
Insurance	Satisfactory	3	1	1	2	2	0	N/A
Health and Safety	Satisfactory	17	0	N/A	15	15	2	2
Excess Charges	Good	2	1	1	1	1	0	N/A
Environmental Protection	Good	4	0	N/A	1	1	3	3
SOLL Leisure Contract	Satisfactory	6	0	N/A	4	4	2	2
Rent Accounting	Unsatisfactory	14	7	7	7	7	0	N/A

**Appendix A** of this report sets out the key points and findings relating to the completed audits

5.2 Members of the Committee are asked to seek assurance from the Service Managers that the agreed actions will be or has been undertaken where necessary.

5.3 A copy of each summary report has been sent to the appropriate Service Manager and the Executive Portfolio Holder for Finance.

5.4 A 6 month follow up is undertaken on all audits undertaken to establish the implementation status of agreed recommendations.

ADRIANNA PENN  
AUDIT MANAGER

**VALE OF WHITE HORSE DISTRICT COUNCIL INTERNAL AUDIT**

**Summary Report**

**CASH AUDIT 2007/2008**

The audit fieldwork was undertaken in April and May 2007 and the final report was issued to the Chief Accountant in September 2007.

The review was undertaken as part of the 2007/08 Internal Audit Plan.

The aims of the review were to ensure that controls for the receipt of income on behalf of the Vale of White Horse District Council were adequate, operating effectively and that working practices are in accordance with approved procedures.

The control objectives identified were:

- The agreed audit recommendations from the 2005/2006 audit have been implemented and are being adhered to.
- The fees charged are in accordance with approved rates as published in the Council's schedule of Fees & Charges for 2006/2007.
- Income is banked promptly, coded correctly, reconciled to supporting documentation, and where appropriate an official receipt has been issued to the payer.
- Income codes with a nil balance are reviewed and investigated.
- Cancellations and refunds are processed by approved procedures.
- There is an audit/management trail for each income source

Due to the large number of income codes (76) it was not possible within the time constraints of the audit to cover each and every type of income code. Therefore, not all methods of income were reviewed in detail during this audit i.e) contributions from other authorities, grants, sponsorships, rents and recharges for services.

**Key Points, Findings and Recommendations**

- Five recommendations were made in the Action Plan following the last audit in this area. All were agreed, however four remain outstanding and require action. These have been incorporated in the recommendations made as part of this review.
- A number of recommendations have been made to address issues found whilst reviewing fees and charges. These include issuing of receipt books in sequence, regular reconciliation of income received and clarification of duties and accountabilities of staff.  
**(Recommendations made Report Ref. 5.2.4 – 5.2.21)**

- Management should ensure that income budgets are realistically set to avoid nil balances. In addition, monitoring of income should be more formal to ensure that income is received when due and this is supported by letters of agreement/appointment arranged as necessary with Legal Services.  
**(Recommendations made Report Ref. 5.4.5 – 5.4.7)**
- A review of the Council's Policy Documentation identified that there is no corporate policy for refunds and cancellations on transactions. Internal Audit is of the opinion that there should be a corporate policy to avoid the situation whereby service areas are operating without any conformity or official guidance. In the absence of a corporate policy some service areas have adopted their own policies on refunds and cancellations. This situation was highlighted in the previous audit report and requires management attention.  
**(Recommendations made Report Ref. 5.5.7)**

### **Management Response**

Twenty one recommendations were made and agreed, however Internal Audit is still waiting for confirmation of a responsible officer and implementation dates from Capita for two of them. Various implementation dates have been provided.

### **Audit Review Timetable**

A follow up review has been programmed for March 2008 to ensure the agreed recommendations have been implemented.

Annex A, the Action Plan for Cash detailing the recommendations made and the management response follows.

REPORT WP REF.	INTERNAL AUDIT RECOMMENDATION	RISK RATING H/M/L	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	ACTION DATE
5.2	FEES AND CHARGES				
	Local Land Charges				
5.2.4 a)	The amount contained within the schedule of fees and charges for Personal Searches should be amended on the next publication to reflect the legislative figure.	Medium	The information on the website is already correct but a reminder will be sent to Accountancy that this is a statutory figure which cannot be changed by the District.	Senior Legal Officer (SC)	By 7 August 2007
5.2.4 b)	A review of fees and charges for the services provided by Local Land Charges should be undertaken, including bench marking with other local authorities to ascertain if extra revenue could be achieved from an increase in fees for particular services.	Medium	A benchmarking exercise should be undertaken but based on the experience of other authorities this is unlikely to result in an overall increase in revenue rather a redistribution of charging for particular services.	Senior Legal Officer (SC)	By 31 March 2008
	Pest Control				
5.2.6 a)	The four missing receipt books identified by Internal Audit should be found.	Medium	Extended search made – 2 books found (1 used, 1 in Use) To check with retired Pest Control Officer (PCO) for 2 missing books.	Principal Environmental Health Officer (LEP)	Immediate
5.2.6 b)	Receipts should be issued and used in sequence.	Medium	Agreed. Pest Control Officers informed verbally, will be confirmed in writing. Due to 2 PCOs some out of sequence will occur within team.	Principal Environmental Health Officer (LEP)	10 <sup>th</sup> August 2007
5.2.6 c)	The operative/s should be issued with no more than two receipt books at a time; one in current use and one as back-up.	Medium	Agreed - Pest Control Officers informed, will be confirmed in writing.	Principal Environmental Health Officer (LEP) Head of	10 <sup>th</sup> August 2007

REPORT WP REF.	INTERNAL AUDIT RECOMMENDATION	RISK RATING H/M/L	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	ACTION DATE
			Agreed – Administration.	Administration (ER)	19/07/07
5.2.6 d)	A job number should be included on the receipt to enable verification that all requests for work have been undertaken and payment received for these.	Medium	Agreed – payment form to be altered to include column for job number.	Principal Environmental Health Officer (LEP)	Immediate
5.2.6 e)	Income should be banked promptly and in total.	Medium	Pest Control Officers informed to bank a.s.a.p. and to not separate cash and cheque payments to go on same payment sheet. To confirm in writing.	Principal Environmental Health Officer (LEP)	10 <sup>th</sup> August 2007
5.2.6 f)	Reconciliation of manual receipts to banking, cash office receipt and budget entries should be undertaken at regular intervals by an independent officer in the service area.	Medium	Monthly monitoring by Principal Environmental Health Officer (PEHO)	Principal Environmental Health Officer (LEP)	31.08.07
Taxi Licensing					
5.2.8	Fees and charges should be checked for accuracy before and after publication with any anomalies reported immediately to Accountancy, as incorrect charges could result in the expected amount of income not being achieved.	Medium	The fees regarding the CRB is set by the Government Agency, we have no control when these changes to fees occur. Regarding the increase in the garage fees regarding predicted and expected income, there is no increased income as the garage invoice the council the revised fee, which is then passed on directly to the licence holder (no monetary gain). However fees will be checked more stringently.	Principal Licensing Officer (ND)	0708/07

REPORT WP REF.	INTERNAL AUDIT RECOMMENDATION	RISK RATING H/M/L	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	ACTION DATE
Community Taxation					
5.2.16 a)	A decision should be made on the level of charges for court summons, liability orders and warrants and this information should be made available on the Council's web-site.	Medium	Community Taxation (PH)	<b>Audit Note:</b> Still awaiting response from Capita	
5.2.16 c)	A formal work practice and procedure should be agreed between the Vale of White Horse District Council and CAPITA covering circumstances where the payment of an outstanding council tax debit is received at the court from the defaulter following the hearing and the judgement.	Medium	Community Taxation (PH)	<b>Audit Note:</b> Still awaiting response from Capita	
Overview					
5.2.21 a)	Staff with responsibility for accepting income on behalf of the Council should be clear on their duties and accountability when assigned these roles.	Medium	Agreed. Talks on budgets etc have been provided.	Chief Accountant (AB)	July 2007
5.2.21 b)	Reference should be made to financial regulations for all staff who are involved in financial transactions to ensure that they are fully aware of all aspects of their duties. In particular income being banked promptly, completely, for the correct amount and reconciled.	Medium	Agreed. Talks on Budgets etc have been provided. Plus guidance notes are to be put on intranet.	Chief Accountant (AB)	July 2007
5.2.21	The issue of manual receipt books should be restricted to the	Medium	Agreed.	Head of Administration	19.07.07



REPORT WP REF.	INTERNAL AUDIT RECOMMENDATION	RISK RATING H/M/L	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	ACTION DATE
c)	service areas where permission was granted by the Director of Corporate Resources to maintain this facility.			(ER)	
5.2.21 d)	Consideration should be given revising the system for the issue and control of official receipts whereby officers return completed receipt books before a new one is issued.	Low	Agreed.	Head of Administration (ER)	19.07.07
5.4	<b>NIL BALANCES</b>				
5.4.5 a)	A review should be undertaken of the way in which the income budgets are set to ensure expected revenue is set realistically.	Medium	Agreed. Will do at budget time.	Chief Accountant (AB)	1 Dec 07
5.4.5 b)	Income due regularly from other authorities/sources should be monitored to ensure that it is received on its due date to ensure that the Council obtains full advantage from these funds.	Medium	Agreed. Should be done monthly.  Agreed.	Chief Accountant (AB)  Waste Services Manager	  Immediate
5.4.7 a)	There should be a formal arrangement with the council's contractor for the collection of revenue from public conveniences. This should stipulate the terms and conditions including; the collection, banking, management information and any provisions which apply to the	Medium	Have contacted JC De Caux to ask for appropriate standard documentation.  Involvement of Legal Services probably not necessary due to relatively low-level nature.	Waste Services Manager  and Head of Property Services	1 <sup>st</sup> Oct 07

REPORT WP REF.	INTERNAL AUDIT RECOMMENDATION	RISK RATING H/M/L	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	ACTION DATE
	service. This should be by means of a short contract or letters of agreement/appointment which should be arranged by Legal Services.				
5.4.7 b)	A more robust system of monitoring income from this source should be set in place.	Medium	Payment claims will be reconciled against usage readings.	Waste Services Manager and Head of Property Services	Next payment date
5.5	<b>CANCELLATIONS AND REFUNDS</b>				
5.5.7 a)	To provide conformity across all service areas of the Council a corporate policy for refunds and cancellations of transactions should be agreed and implemented.	Medium	Agreed. Could use the best of existing informal policies. Someone needs to lead on this.	Chief Accountant Joint Head of Finance Ridgeway SSP Strategic Director AB/WJ/SB	1 Jan 2008
5.5.7 b)	The policy should provide guidance notes on the operation of the scheme and official documentation for use on such transactions.	Medium	Cash would suggest a joint effort by Cash Office – Abingdon Local Service Point and Accountancy. Happy to take part.	Chief Accountant Joint Head of Finance Ridgeway SSP Strategic Director AB/WJ/SB	1 Jan 2008

# VALE OF WHITE HORSE DISTRICT COUNCIL INTERNAL AUDIT

## Summary Report

### INSURANCE AUDIT 2007/2008

The audit fieldwork was undertaken in July 2007 and the final report was issued to the Head of Asset Management in September 2007.

The review was undertaken as part of the 2007/08 Internal Audit Plan.

The aims of the review were to ensure that controls within the insurance system were adequate, operating effectively and efficiently, and that working practices are operating in accordance with approved procedures, regulations and legislation

The control objectives identified were:

- Recommendations from the 2003 audit have been implemented and are adhered to.
- That the Council has identified and regularly reviews key risks.
- Insurance policies are regularly reviewed to ensure that they are appropriate.
- The nature and level of claims is fully reviewed and monitored.
- Information supplied to management is adequate.
- The procedure for reporting incidents and making claims are adequate and appropriate.
- The 'Insurance Work Schedule' has been completed and is being adhered to.
- The Council's Register of Contractors contains complete and up to date information

### Key Points, Findings and Recommendations

- A number of valid recommendations remain outstanding from the previous audit review. These require addressing.  
**(Recommendation made Report Ref. 4.1.4)**
- The Fidelity Guarantee which provides insurance cover for designated officers includes six officers with operative endorsements who are no longer employed by the Vale of White Horse District Council. These officers became employees of South Oxfordshire District Council on the 1<sup>st</sup> July 2007 under the Ridgeway Shared Services Partnership agreement. This situation should be discussed and determined by the Council's Insurers to ensure that both Councils have adequate cover for these staff.  
**(Recommendation made Report Ref. 4.3.7)**
- During the previous audit, the Insurance Officer stated that the Council's own insurance would cover an event where the contractors cover was not sufficient by the 'Works in Progress' policy. The current insurance policies were reviewed and

reference could not be found in any of the policies which related to 'Works in Progress'. It is the view of Internal Audit that this situation needs to be clarified with the Council's Insurers.

**(Recommendation made Report Ref. 4.3.9)**

### **Management Response**

Three recommendations were made and agreed. Various implementation dates have been provided.

### **Audit Review Timetable**

A follow up review has been programmed for March 2008 to ensure the agreed recommendations have been implemented.

Annex A, the Action Plan for Insurance detailing the recommendations made and the management response follows.

REPO RT WP REF	INTERNAL AUDIT RECOMMENDATION	RISK RATING	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	IMPLEMENTAI ON DATE
4.1	Previous Audit Recommendations				
4.1.4	The agreed recommendations made in the previous audit report which remain outstanding and are still relevant should be reviewed and where appropriate implemented.	M	Agreed.	SFL/WJ	To be reviewed Jan 2008 after restructuring of joint accountancy service completed.
4.3	Insurance Policies Are Regularly Reviewed to Ensure That They Are Appropriate				
4.3.7	The situation of the Fidelity Guarantee for designated officers recorded on the Vale of White Horse District Council policy who have recently changed employers to South Oxfordshire District Council under the shared service agreement should be discussed and determined with the Council's Insurers to ensure that both Council's have adequate cover for these staff.	H	Fidelity Guarantee covers posts not named officers so should not matter who employs post holder.	SFL/WJ	To be reviewed Jan 2008 after restructuring of joint accountancy service completed.
4.3.9	The Head of asset Management should seek clarification from the Council's Insurer's in regard to 'Works in Progress' cover for contractors carrying out work on behalf of the Council.	M	My understanding has always been that any claim on the Council because not covered by a contractor would be met by our (very wide ranging) casualty cover. Will check.	SFL	End December 2007

# VALE OF WHITE HORSE DISTRICT COUNCIL INTERNAL AUDIT

## Summary Report

### HEALTH AND SAFETY AUDIT 2007/2008

The audit fieldwork was undertaken in June and July 2007 and the final report was issued to the Deputy Director – Contracts and Procurement in October 2007.

The review was undertaken as part of the 2007/08 Internal Audit Plan.

The aims of the review were to ensure that controls within the Health and Safety function applicable to the Vale of White Horse District Council were adequate, operating effectively, efficiently and that working practices are in accordance with approved procedures and the appropriate

The control objectives identified were:

- Recommendations from the previous audit have been implemented and are adhered to.
- The Council's Health and Safety Policy
- Compliance with the Health and Safety at Work Act
- Incident Reporting Arrangements
- Training and Staff Awareness
- Procedures Manuals
- Inspections and Audits

### Key Points, Findings and Recommendations

- Since the last audit took place a number of changes have occurred to the management arrangements for the Council with the introduction of the Organisational Development and Support service area which incorporates Human Resources and Health and Safety. In addition, the Council has created the Health and Safety Review Board (HSRB) which comprises the Chief Executive, Leader and Directors who are accountable and responsible for ensuring a robust health and safety environment for all who work in and visit the Council buildings. Below the HSRB sits the Safety Action Group (SAG) consisting of lower level management who oversee the arrangements for health and safety.
- A number of the recommendations from the previous audit review remain outstanding and are now a joint responsibility between the Head of Property Services and the Health and Safety Adviser. The Health and Safety Adviser and the Head of Property Services need to liaise to address these issues.  
**(Recommendation made Report Ref. 5.1.7)**

- It was noticed that not all service areas have access to a line manager who is represented on the Safety Action Group. In addition, it was noticed that this situation exists for VWHDC employees within the shared service arrangements.  
**(Recommendations made Report Ref. 5.2.10 and Report Ref. 5.2.11)**
- Internal Audit noted that the detail required for a risk assessment will vary dependent upon a number of factors, including whether the area is off-site and/or an external building. To this end, some service areas may require additional training to undertake effective risk assessments.  
**(Recommendation made Report Ref. 5.3.10)**
- Internal Audit considers that the Health and Safety Adviser in conjunction with Human Resources, should introduce measures to monitor the completion and retention of health and safety risk assessments. Internal Audit would also advocate that periodic audits of the risk assessment process should be undertaken.  
**(Recommendations made Report Ref. 5.3.16 and Report Ref. 5.3.17)**
- During the course of testing, it was noted that not all service area service plans include reference to health and safety.  
**(Recommendation made Report Ref. 5.3.19)**
- Internal Audit is of the opinion that the Head of Asset Management should attend meetings of the Safety Action Group with a view to informing those with responsibility for health and safety of any issues arising from incident reports and/or insurance claims.  
**(Recommendation made Report Ref. 5.4.5)**
- Internal Audit considers that the existing training matrices could be developed to record “end dates” to indicate when staff would be required to attend refresher training. In addition, as part of the induction process new officers to the Council should be made aware of their responsibilities in relation to Health and Safety.  
**(Recommendations made Report Ref. 5.5.7 and Report Ref. 5.5.10)**
- Internal Audit identified that service areas need to be reminded to produce adequate procedures incorporating health and safety for their service area, and of the need to carry out and record periodic health and safety inspections.  
**(Recommendations made Report Ref. 5.6.6 and Report Ref. 5.7.3)**
- Internal Audit identified a number of shortfalls in the procedures regarding the work of contractors on site. It is recommended that the Health and Safety Adviser, together with Property and Estates, develop the procedures to ensure job registration and risk assessments are carried out for every job. Systems should be developed to track responses on completion of work, insurance documentation should be reviewed annually and contractors should be advised that they are required to alert the Council to any changes which could impact on their capacity to deliver services to the Council.  
**(Recommendations made Report Ref. 5.7.10, Report Ref. 5.7.14 and Report Ref. 5.7.17)**

- Internal Audit would advocate that the Council develop partnership working arrangements with a range of larger local businesses who can demonstrate effective and robust health and safety arrangements which are compliant with those of the Council. Furthermore, Internal Audit would like to suggest that the Contracts and Procurement service area maintain a separate contractors list for the Council larger contractors which will be subject to regular audits and inspections to ensure compliance with the Council's health and safety regulations. **(Recommendations made Report Ref. 5.7.21 and Report Ref. 5.7.23)**

### **Management Response**

Seventeen recommendations were made and agreed. Various implementation dates have been provided.

### **Audit Review Timetable**

A follow up review has been programmed for April 2008 to ensure the agreed recommendations have been implemented.

Annex A, the Action Plan for Health and Safety detailing the recommendations made and the management response follows.



REPORT WP REF.	INTERNAL AUDIT RECOMMENDATION	RISK RATING H/M/L	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	ACTION DATE
5.1	<b>PREVIOUS AUDIT RECOMMENDATIONS</b>				
5.1.7	It is recommended that the Health and Safety Adviser should liaise with the Head of Property Services to assist with the implementation of the actions arising from the 2004/05 audit of health and safety. Furthermore he should also endeavour to develop a more active role in assisting service areas to improve the monitoring arrangements for health and safety throughout the Council.	Medium	<p>The plan was produced for the former Technical Services Division which now no longer exists.</p> <p>The Head of Property Services and the Health and Safety Adviser will meet shortly to discuss the outstanding issues especially the processing of inspection and monitoring reports, and where in one case anyway there has been a change in regulation.</p> <p>The Safety Action Plan for 2007/8, which has been prepared by the Safety Action Group and approved by the Health and Safety Review Board, sets out a programme of objectives for all service areas, including enhanced monitoring of all contracted services. The Health and Safety Adviser will monitor progress with these objectives for the HSRB and prepare an annual report on Health and Safety for public consumption.</p>	Health and Safety Adviser	09/07 (Meeting), and 05/08 (Annual Report)
5.2	<b>HEALTH AND SAFETY POLICY</b>				
5.2.10	It is recommended that the Safety Action Group should review its membership to ensure that all service	Medium	This item has been referred to the agenda of the next meeting of SAG on 7 September 2007.	Health and Safety Adviser	Complete

REPORT WP REF.	INTERNAL AUDIT RECOMMENDATION	RISK RATING H/M/L	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	ACTION DATE
5.2.11	<p>areas have the necessary representation on the Safety Action Group to ensure effective lines of communication are maintained to all staff.</p> <p>It is recommended that the Safety Action Group should clarify the health and safety position with regards to the shared service arrangements (for both VWHDC and Capita employees) to ensure all personnel are advised and kept informed of their health and safety responsibilities.</p>	Medium	As 5.2.10	Safety Action Group	07/09
5.3	<b>HEALTH &amp; SAFETY at WORK ACT</b>				
5.3.10	<p>It is recommended that the Health and Safety Adviser should assess service areas that are required to complete a wide range of risk assessment to assess the need for further training.</p>	Medium	<p>Risk assessment training occurred in February 2007. The training given in risk assessment stressed that where managers do not feel competent to undertake an assessment, they should refer the matter to the Health and Safety Adviser. The evidence is this seems to be happening and the HSA has received a number of referrals already. Hopefully training in Health and Safety (see 5.5) would further reduce the need for referrals.</p> <p>An improvement plan has been drawn up by the SAG and taken forward by Deputy Directors in their service plans to ensure these assessments are written by December 2007. This will be monitored by the SAG.</p>	Line managers and Health and Safety Adviser	Ongoing

REPORT WP REF.	INTERNAL AUDIT RECOMMENDATION	RISK RATING H/M/L	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	ACTION DATE
			<p>Officers have been subsequently reminded that further assistance can be sought from the HSA. This has been underpinned by the production of generic templates to assist in risk assessment completion.</p> <p>There is scope to examine the role that Administration can play in monitoring the completion of this exercise.</p>		
5.3.16	It is recommended that the Health and Safety Adviser in conjunction with the human resources service area should introduce measures to monitor the completion and retention of health and safety risk assessments.	Medium	<p>The Health and Safety Review Board have asked for "cast iron" assurances that all service areas will have (substantially) completed their risk assessments by the end of this calendar year. The HSA will maintain a register centrally of all assessments</p> <p>Refer to comments made above in 5.3.10.</p>	Health and Safety Adviser	Ongoing
5.3.17	It is recommended that the Health and Safety Adviser should undertake periodic audits of the risk assessment process including the inspection of risk assessment documentation to ensure Service Areas are reviewing risk assessment regularly to keep them valid and up to date.	Medium	<p>Agreed.</p> <p>The Health and Safety Adviser will include a topic audit of risk assessment in his work programme for all subsequent years.</p> <p>To draw up the Health and Safety audit plan to include risk assessment review.</p>	Health and Safety Adviser	March 2008
5.3.19	It is recommended that the Health and	Medium	Agreed.	Health and	From now

REPORT WP REF.	INTERNAL AUDIT RECOMMENDATION	RISK RATING H/M/L	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	ACTION DATE
	Safety Adviser should remind all service areas of the need to include health and safety in their respective service plan, thus ensuring that health and safety maintains a high profile within the Council.		The Health and Safety Adviser prompted the Safety Action Group to prepare an action plan for safety for 2007/8 which has been approved and the relevant parts incorporated in local service plans. Delivery of the actions will be monitored by the HSRB and SAG. To be a standing item on each SAG.	Safety Adviser	onwards
<b>INCIDENT REPORTING ARRANGEMENTS</b>					
5.4					
5.4.5	It is recommended that the Head of Asset Management should attend meetings of the Safety Action Group to improve the line of communications to officers with the responsibility for health and safety. Issues arising from the review of incident reports and insurance claims can be reported through this mechanism and communicated throughout the Council if considered appropriate.	Medium	The issue will be discussed by the Safety Action Group at its' next meeting (see 5.2.10)	Safety Action Group	Sept '07
<b>TRAINING &amp; STAFF AWARENESS</b>					
5.5					
5.5.7	It is recommended that the training matrices used to record staff health and safety training needs should also record a review date which denotes when staff are due for refresher training to demonstrate that their skills regarding health & safety is continually being refreshed and updated.	Medium	Where there is a statutory requirement to re-train this is already done e.g. first aid, HGV driving. Where there is a change in the regulatory environment e.g. the new CDM regulations than any necessary training is arranged for officers at the instigation of their head of service or the HSA. The implementation of a competency	Deputy Director (Organisational Development and Support)	31.03.08

REPORT WP REF.	INTERNAL AUDIT RECOMMENDATION	RISK RATING H/M/L	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	ACTION DATE
5.5.10	It is recommended that Human Resources should alert new officers and officers changing jobs and taking on extra responsibilities, of their responsibility in terms of Health and Safety at Work to encourage officers to take an active role regarding the maintenance of a robust health and safety environment. Furthermore the induction programme could be elaborated to incorporate a greater element of health and safety for new recruits and/ or for officer changing jobs.	Medium	<p>based approach to training and development will include training matrices. Review dates for refresher training is intrinsic to this process.</p> <p>There is already some guidance on the Intranet as to what induction could embrace, at least in terms of Health and Safety. This will be reviewed and strengthened where appropriate and the profile raised by tabling at the Safety Action Group.</p> <p>The induction process is presently being reviewed by HR.</p> <p>See 5.5.7 above.</p>	Safety Action Group, and HR Manager	Sept. '07, (Safety Action Group), and completed (induction guidance)
5.6	<b>PROCEDURE MANUALS</b>				
5.6.6	It is recommended that officers should be reminded of the need to ensure their service areas have adequate procedures which incorporate their health and safety needs. Furthermore procedures should be reviewed on a regular basis to ensure they are kept up to date and reflect any changes that may have occurred.	Medium	<p>Agreed.</p> <p>Procedures for Health and Safety can only follow from suitable and sufficient risk assessments, the completion of which is a necessary pre-condition of their preparation. They would probably not be appropriate in all instances, only where the assessment was unduly complicated and could not be readily understood by the Officer.</p> <p>Add this requirement to Health &amp; Safety Improvement plan for 08/09</p>	Health & Safety Adviser via SAG Line Manager	From March 2008

REPORT WP REF.	INTERNAL AUDIT RECOMMENDATION	RISK RATING H/M/L	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	ACTION DATE
5.7	<b>INSPECTIONS &amp; AUDITS</b>		and review progress at each SAG.		
5.7.3	It is recommended that service areas should be reminded of the need to carry out and record periodic health and safety inspections.	Medium	Agreed.  The Health and Safety Policy places responsibility for inspection on the Head of Service Area. This work is often integrated into the Property Surveyor's inspections of physical conditions, the frequency of which is set by a risk based approach to those conditions. If more frequent inspections are necessary, then the Deputy Directors will need to make alternative arrangements.  To review with DDs at SAG.  To incorporate within HSA's annual review of risk assessments, see 5.3.17 above.	Health & Safety Adviser via SAG  Deputy Directors	December 2007  From March 2008
5.7.10	It is recommended that the issues identified as a result of the Property Surveyor's inspection that are the responsibility of the service area, should be monitored by the appropriate line manager.	Medium	Agreed.  This process should be reviewed at the next SAG.	Head of Property Services via SAG.	December 2007
5.7.14	It is recommended that Property Services should review the job registration and risk assessment processes that are in place.	Medium	Agreed.  Property Services has adopted a risk based approach, but will review this in the context of existing resources and being mindful of the general	Head of Property Services	March 2008

REPORT WP REF.	INTERNAL AUDIT RECOMMENDATION	RISK RATING H/M/L	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	ACTION DATE
5.7.17	It is recommended that the Health and Safety Adviser and the Head of Property Services should liaise to introduce procedures whereby insurance documentation for contractors are reviewed on an annual basis. Furthermore contractors should be advised that they are required to alert the Council to any changes which will impact on the capacity to deliver services to the Council.	Low	<p>impact on the Council as a whole.</p> <p>Currently insurance documentation is checked, along with other Health and Safety information, when contractors are accepted (or otherwise) onto the council's approved list. The possibility and benefit of insisting on an annual submission will be discussed at the Safety Action Group.</p> <p>A review will be conducted examining how this administrative process could be conducted on a corporate basis.</p>	Health & Safety Adviser via SAG  Head of Property Services	December 2007  March 2008
5.7.21	It is recommended that Property and Estates in conjunction with the Council's Health and Safety Adviser should consider the possibility of developing partnership arrangements with a range of local businesses who can demonstrate effective and robust health and safety arrangements which are compliant with that of the Council.	Low	<p>Agreed.</p> <p>This approach is now followed by many organisations and has the advantages of greater resilience in the undertaking of the work and the potential to achieve higher levels of safety performance.</p>	For discussion at the Health and Safety Review Board	November 2007
5.7.23	It is recommended that the Contracts and Procurement service area should maintain the Contractors listing for large value works and contractors to ensure that the appropriate companies undergo regular audits and inspection to comply with the appropriate health and safety regulations.	Medium	<p>The Procurement Strategy and Plan, which is shortly to go to the Executive, includes reference to an approved supplier list, which is something the Council should have for contractors carrying out safety related works and services.</p> <p>Investigation of implementation and maintenance of this list.</p>	Deputy Director Contracts and Procurement	March 2008

# VALE OF WHITE HORSE DISTRICT COUNCIL INTERNAL AUDIT

## Summary Report

### EXCESS CHARGES AUDIT 2007/2008

The audit fieldwork was undertaken in June 2007 and the final report was issued to the Deputy Director – Community and Spatial Planning in September 2007.

The review was undertaken as part of the 2007/08 Internal Audit Plan.

The aims of the review were to ensure that controls for the receipt of income on behalf of the Vale of White Horse District Council were adequate, operating effectively, efficiently and that working practices were in accordance with approved procedures.

The control objectives identified were:

- The agreed recommendations from the 2005 audit have been implemented and are being adhered to.
- Written procedures exist for the staff involved in processing excess charge notices.
- Excess charge notices are issued promptly.
- The download of data from the handheld computer terminals.
- Access to and integrity of data.
- The correct charging structure is in place and is being adhered to.
- Appeals, cancellations and write offs are appropriately authorised.
- All unpaid excess charge income is subject to prompt and timely recovery action.
- All payments including court costs are promptly and accurately brought to account.
- Management has complete and up to date information.
- Segregation of duties is adequate throughout the system.
- Value for Money

### Key Points, Findings and Recommendations

- The areas reviewed during the audit of the Excess Charges indicate that procedures, controls and operations of the systems are well managed and maintained
- During the course of the audit review, it was noted that staff were not required to change their passwords and were using the same passwords that they had at the installation of the system.

**(Recommendation made Report Ref. 5.5.10)**



- The Council's car park charges and car park permits include VAT and the Excess Charge Notice clearly states that charge is 'including VAT', However, Excess Charge Notices are outside of the scope for VAT.  
**(Recommendation made Report Ref. 5.6.5)**

### **Management Response**

Two recommendations were made and two were agreed. Various implementation dates have been provided.

### **Audit Review Timetable**

A follow up review has been programmed for March 2008 to ensure the agreed recommendations have been implemented.

Annex A, the Action Plan for Excess Charges detailing the recommendations made and the management responses follows.

REPORT WP REF.	INTERNAL AUDIT RECOMMENDATION	RISK RATING H/M/L	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	ACTION DATE
5.5	ACCESS TO AND INTEGRITY OF DATA				
5.5.10	As a safeguard and to provide better management control of the excess charge notice system, the computer system should be made to default after a set period of time if the user password is not changed.	Medium	The password's have now been set to default to change every month (31days) by the users. It will store 3 old passwords and will not permit the user to reuse them.	Car Parks Manager (BM)	August 2007
5.6	THE CORRECT CHARGING STRUCTURE				
5.6.5	To avoid giving inaccurate information the section on the Excess Charge Notice which states 'including VAT' should be corrected as these are 'outside of the scope'.	High	The ticket supplier (BemroseBooth) is due to visit at the end of August. For the next order, I will request a new plate for the excess charge tickets to be made, excluding the wording 'including VAT'. This will take several months to implement	Car Parks Manager (BM)	December 2007

# VALE OF WHITE HORSE DISTRICT COUNCIL INTERNAL AUDIT

## Summary Report

### ENVIRONMENTAL PROTECTION AUDIT 2007/2008

The audit fieldwork was undertaken in August and September 2007 and the final report was issued to the Deputy Director – Environmental Health in October 2007.

The review was undertaken as part of the 2007/08 Internal Audit Plan.

The control objectives identified were:

- The Council's Policy Statements for Environmental Protection.
- Register of complaints received by the Council relating to and/or associated with pollution of land, noise, air, water and light.
- Contaminated Land Strategy and a Register of Contaminated Land.
- Verification that the Council has adequate sampling arrangements in place.
- Register of Abatement Notices.
- Register of Best Available Techniques Not Entailing Excessive Cost' (BATNEEC).
- Analysis of Income.

### Key Points, Findings and Recommendations

- There have been significant changes in the service since the last internal audit, with the introduction of Fixed Penalty Notices and a range of enforcement powers particularly those under the Clean Neighbourhoods and Environmental Act 2005. From a review of the implementation in relation to these changes it would appear that staff have been proactive and adopted good practice in the implementation of the processes and procedures to meet the requirements.
- The Uniform system which is used to record, hold and monitor data for the various operations was highlighted at the previous audit as an area of concern as the system does not allow for full reporting requirements. This situation remains an issue with no in-house expertise and little ICT support for the system. The Team Leader (Environmental Protection) is currently in negotiation with the Property Data Manager with a view to resolving this situation to enable the system to be fully functional so as to meet all of the requirements of the service.  
**(Recommendation made Report Ref. 5.3.4)**
- The review concluded that there are sound systems and procedures in place for monitoring and control over the various systems which operate within the service area. The documentation reviewed was clearly and fully completed with good audit trails. Internal Audit is satisfied that the Council are complying with its statutory duties. There are a small number of recommendations made in the report which are not of major significance but which Internal Audit believe would benefit from

being implemented or in the case of the Uniform system continue to be kept under review.

**(Recommendations made Report Ref. 5.4.6 a, b and c)**

- Implementation problems with the upgraded debtor and main accounting systems meant that Internal Audit were unable to interrogate the transactions on these due to access problems. Therefore Internal Audit is not able to give assurance that transactions have been processed fully, and correctly accounted for. Any issues should be identified in the post implementation audit and will be notified to officers.

**Management Response**

Four recommendations were made and four were agreed. Various implementation dates have been provided.

**Audit Review Timetable**

A follow up review has been programmed for April 2008 to ensure the agreed recommendations have been implemented.

Annex A, the Action Plan for Environmental Protection detailing the recommendations made and the management response follows.

REPORT WP REF.	INTERNAL AUDIT RECOMMENDATION	RISK RATING	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	IMPLEMENTATION DATE
5.3	NOISE NUISANCE AND ABATEMENT NOTICES				
5.3.4	The Team Leader (Environmental Protection) continues to liaise and negotiate a way forward with the Property Data Manager with a view to resolving the situation with Uniform to enable the system to be fully functional so as to meet all of the requirements of the service.	Medium	Environmental Health Service has already purchased a "report writer" programme from CAPS Solutions Ltd. as a general report writing tool to enable performance reporting, which is the main issue. Managers have also had some initial training. However, some technical difficulties have been encountered which are due to it being a new product and requiring further input from CAPS Ltd. In the meantime the system administrator is preparing some access reports as a "work around". It is anticipated these problems should be resolved by the end of the financial year resulting in a suite of performance management reports.	Team Leader Environmental Protection. (PL)	31.3.2008
5.4	FIXED PENALTY NOTICES				
5.4.6	The cash office receipt number	Low	The monitoring schedule will	Team Leader	30.11.2007

REPORT WP REF.	INTERNAL AUDIT RECOMMENDATION	RISK RATING	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	IMPLEMENTATION DATE
a	and the figure of the amount paid should be included on the monitoring schedule of Fixed Penalty Notices.		be revised to take account of this requirement	Environmental Protection. (PL)	
5.4.6 b	Spoilt Fixed Penalty Notices should be recorded on the schedule as this would provide a full management/audit trail.	Low	The monitoring schedule will be revised to take account of this requirement	Team Leader Environmental Protection. (PL)	30.11.2007
5.4.6 c	Where a Fixed Penalty Notices is not issued, all three copies should be retained.	Low	The fixed penalty notice procedure will be amended to highlight this requirement.	Team Leader Environmental Protection (PL)	30.11.2007

# VALE OF WHITE HORSE DISTRICT COUNCIL INTERNAL AUDIT

## Summary Report

### SOLL LEISURE CONTRACT AUDIT 2007/2008

The audit fieldwork was undertaken in July and August 2007 and the final report was issued to the Deputy Director – Contracts and Procurement in November 2007.

The review was undertaken as part of the 2007/08 Internal Audit Plan.

The aim of this review were to ensure that evidence exists to show that the contract operations on behalf of the Vale of White Horse District Council are adequate, operating effectively, efficiently and in accordance the contract.

The control objectives identified were to ensure that:

- The contractor is adhering to the terms of the contract;
- All monitoring information is prompt and accurate;
- The client officer is adequately monitoring the contract and undertaking adequate checks;
- Any issues/queries are being promptly investigated by the client officer and promptly resolved by the contractor;
- Health and safety is adequately addressed;
- The service provided by the contractor is providing value for money

### Key Points, Findings and Recommendations

- The Deputy Director (Contracts and Procurement) has stated that he considers the day to day arrangements regarding the services offered by SOLL (Vale) Leisure is adequate given the financial and resource restraints in place. This was subsequently to be endorsed by the management team of SOLL (Vale) Leisure who confirmed that they were very happy with the arrangements and consider that the increase in usage of the leisure facilities as well as achieving the cost reduction as specified within the contract has been a significant achievement given the duration of the contract.
- Internal Audit noted that insurance documentation for Faringdon Leisure Centre was last reviewed in March 2006, February 2006 for Wantage Leisure Centre and February 2006 for Tilsley Park. All insurance documentation related to the 2005/2006 financial year. There was no evidence to support that any further assurance has been gathered since that date.  
**(Recommendation made Report Ref. 5.1.22)**

- The audit review highlighted that the contract monitoring arrangements are not as envisaged. This related to regular monitoring inspection visits and also to monitoring information relating to staff qualifications and training being supplied. The Leisure Facilities Manager has acknowledged this and has made representation to increase resources to facilitate and improve the monitoring arrangements.  
**(Recommendations made Report Ref. 5.2.7 and Ref. 5.2.13)**
- Internal Audit has proposed that the service area explore whether Section 106 funding could be available to assist with the refurbishment and development of Wantage Leisure Centre.  
**(Recommendation made Report Ref. 5.4.7)**
- SOLL appear to be conscientious with their police checks and currently do it for all staff, including back room staff. Internal Audit noted that the Leisure Facilities Manager had not undertaken checks on this information since February/March 2006.  
**(Recommendation made Report Ref. 5.4.10)**
- Internal Audit fully supports the Leisure Facilities Manager's drive to introduce a risk based health and safety inspection programme. Furthermore Internal Audit would advocate that a copy of the report arising from the Health and Safety Executive health and safety inspection should be provided to the Leisure Facilities Manager to support the SOLL (Vale) Leisure health and safety arrangement and all such future reports provided as necessary.  
**(Recommendation made Report Ref. 5.5.7)**

### **Management Response**

Six recommendations were made and six were agreed. Various implementation dates have been provided.

### **Audit Review Timetable**

A follow up review has been programmed for May 2008 to ensure the agreed recommendations have been implemented.

Annex A, the Action Plan for SOLL Leisure Contract detailing the recommendations made and the management response follows.



REPORT WP REF.	INTERNAL AUDIT RECOMMENDATION	RISK RATING	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	IMPLEMENTATION DATE
<b>5.1</b>	<b>ADHERENCE TO CONTRACT TERMS</b>				
5.1.22	It is recommended that the Leisure Facilities Manager should undertake an annual review of the insurance documentation relating to the public liability insurance for the leisure facilities within their jurisdiction.	Medium	Agreed Will be done as part of the routine monitoring once monitoring officer is appointed.	Monitoring Officer	30 April 2008
<b>5.2</b>	<b>MONITORING INFORMATION</b>				
5.2.7	It is recommended that a timetable for regular monitoring inspection visits is adopted as soon as possible and that officers should attempt to adhere to the inspection timetable thereafter.	Medium	Agreed, on the appointment of the monitoring officer.	Monitoring Officer	30 April 2008
5.2.13	It is recommended that the Leisure Facilities Manager should undertake checks for and ensure that adequate evidence is provided by the Contractor on a regular basis to assure the Council that the terms of the contract regarding assurance (e.g. staff qualifications, training etc) are being adhered to.	Medium	Agreed. Currently this is undertaken very irregularly. Until a monitoring officer is in place this situation will continue.	Monitoring Officer	30 April 2008
<b>5.4</b>	<b>COMMENTS AND COMPLAINTS – SITE VISIT</b>				
5.4.7	It is recommended that the Contracts and Procurement service area should explore whether funding could be made available through the Council's Section 106 arrangement to improve, expand and	Low	Agreed. Already under consideration with colleagues in planning.	Deputy Director Contracts & Procurement.	31 January 2008

REPORT WP REF.	INTERNAL AUDIT RECOMMENDATION	RISK RATING	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	IMPLEMENTATION DATE
5.4.10	develop the facilities already present at Wantage Leisure Centre. It is recommended that the Leisure Facilities Manager undertake a periodic reconciliation of the lists of staff to police checks undertaken to ensure that no employees involved with children and vulnerable members of the public are missed.	Medium	Agreed. Will be undertaken when monitoring officer is in place.	Monitoring Officer	30 April 2008
<b>5.5</b>	<b>HEALTH and SAFETY</b>				
5.5.7	It is recommended that the Leisure Facilities Manager should request a copy of the external Health and Safety report regarding the respective leisure facilities to assist him in the development of the risk based health and safety inspections programme. The implementation of the revised health and safety inspection should ensure compliance to Health and Safety Regulations.	Low	Agreed. Request made, already considered for White Horse Leisure and Tennis Centre in July 2007.	Leisure Facilities Manager	31 December 2007

# VALE OF WHITE HORSE DISTRICT COUNCIL INTERNAL AUDIT

## Summary Report

### RENT ACCOUNTING AUDIT 2007/2008

The audit fieldwork was undertaken in September 2007 and the final report was issued to the Deputy Director Housing in December 2007.

The review was undertaken as part of the 2007/08 Internal Audit Plan.

The aims of the review were to ensure that controls within the Rent Accounting system were adequate, operating effectively and efficiently, and that working practices are operating in accordance with approved procedures, regulations and legislation.

The control objectives identified were to ensure that:

- Policies and procedures are current.
- Adequate monitoring of arrears is undertaken.
- Income is processed and reconciled in a timely manner.
- Records are accurate.
- Recovery of arrears is effective.
- Integrity of the rent accounting computer system is maintained.

#### Key Points, Findings and Recommendations

- Internal Audit reviewed a range of procedures and work instructions. All procedures were written prior to or alongside the implementation of the rent accounting system and reflect previous employee names and instructions.  
**(Recommendation made Report Ref. 5.1.5)**
- Internal Audit noted that there were a number of references to reporting arrangements and Cherwell District Council within the former tenant arrears policy and procedure that indicate that the procedures had been written for Cherwell District Council, but had not been adapted to reflect this Council arrangement.  
**(Recommendation made Report Ref. 5.2.7)**
- A sample of ten cases was selected as at 20 August 2007 for review, to assess the arrangements regarding the monitoring of housing rents. It was noted from the sample that in a number of instances the monitoring information appeared incomplete.  
**(Recommendations made Report Ref. 5.2.11 and 5.2.14)**

- It is the view of Internal Audit that improved knowledge of the Arbitas system would enhance the effectiveness of monitoring and income reconciliation.  
**(Recommendations made Report Ref. 5.3.5, 5.3.10 and 5.3.13)**
- Internal Audit had a number of concerns regarding the effectiveness of recovery of arrears. These concerns related to the monitoring and reviewing of these arrears, the action being taken to recover them and the adequacy of the supporting documentation.  
**(Recommendations made Report Ref. 5.4.8, 5.4.13, 5.4.15, 5.4.20, 5.4.24, 5.4.26 and 5.4.27)**

### **Management Response**

Fourteen recommendations were made and agreed. Various implementation dates have been provided.

### **Audit Review Timetable**

A follow up review has been programmed for June 2008 to ensure the agreed recommendations have been implemented.

Annex A, the Action Plan for Rent Accounting detailing the recommendations made and the management response follows.

REPORT WP REF.	INTERNAL AUDIT RECOMMENDATION	RISK RATING H/M/L*	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	ACTION DATE
5.1	POLICIES AND PROCEDURES				
5.1.5	It is recommended that all procedures and work instructions are reviewed to ensure they are sufficiently comprehensive and up to date to assist with staff training relating to temporary accommodation, bed and breakfast cases and the usage of the rent accounting system. Furthermore procedures and work instructions should denote a version number to assist officers in ascertaining the frequency of when procedures should be reviewed.	Medium	Procedures pertinent to the temporary accommodation service will be reviewed and written where appropriate and version numbered.  This will be done in conjunction with the Temporary Accommodation Officer when a permanent post holder is in place and back filling of effected post if an internal appointment made. This delay is due to resource issues within the team.	Team Leader/TAO (Housing Operations)	By April 2008
5.2	MONITORING ARRANGEMENTS				
5.2.7	It is recommended that the Former Tenant Arrears Policy and Procedure should be reviewed to ensure it is up to date and accurate and thereafter should be used to assist with the training of any new member of staff appointed to deal with tenant arrears.	Medium	This policy will be reviewed and updated as found necessary and adapted to align with other procedures.	Team Leader/TAO (Housing Operations)	By Feb 2008
5.2.11	It is recommended that the Temporary Accommodation Officer should review the effectiveness of monitoring tenants whilst in temporary accommodation to ensure the recovery of housing rent is made in a	Medium	All placed tenants are regularly monitored. Issues relating to housing benefit claims and payment cycle can hinder monitoring. Although the responsibility is the tenants, the	Team Leader/TAO (Housing Operations)	On going

REPORT WP REF.	INTERNAL AUDIT RECOMMENDATION	RISK RATING H/M/L*	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	ACTION DATE
	timely manner whilst the tenant is within the Council's control. Monitoring should include regular visits to the tenant, setting up payment plans, attachment of earnings, assistance with housing benefit eligibility before passing the file to Legal Services in the event that all other avenues to secure payment fail.		Temp Acc Officer actively assists tenants to ensue claims documentation is made available to HB. A record of all actions will be made. Each case is reviewed fortnightly once arrears of four plus weeks. Difficulties with the HB payment lag and service has an impact on arrears management and there is a need for a service level agreement and for scope of homeless audit to be included to cover HB component.		
5.2.14	It is recommended that Housing Services should ensure that all potential rent arrears account cases are reviewed jointly by the Temporary Accommodation Officer and the Team Leader (Housing Operations) prior to discussions with the housing advice team to facilitate a co-ordinated response to the recovery of rent arrears. All information arising from these meetings should be fully documented as part of the monitoring arrangements.	High	All T/A cases are reviewed on a monthly basis between the Temp Accommodation Officer and the Advice Team. Several meetings did not take place earlier this year due to staff changes. Meetings now take place regularly and actions to be taken are recorded. Minutes of meetings actions are documented	Homelessness Prevention Co-ordinator/TAO/Team Leader (Housing Operations)/Principal Housing Advice Officer	Arrangements in place
5.3	<b>INCOME RECONCILIATION</b>				
5.3.5	It is recommended that Housing Operations should ensure that a third officer is fully trained to undertake the daily uploads from the cash receipting system in the event that both the	Medium	A work instruction has been drafted and the Team Leader (Housing Operations) will be the third person.	Team Leader (Housing Operations)	

REPORT WP REF.	INTERNAL AUDIT RECOMMENDATION	RISK RATING H/M/L*	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	ACTION DATE
	System Administrator and the Temporary Accommodation Officer are unable to complete the task. This would improve resilience and ensure the system is maintained and up to date.				Completed
5.3.10	It is recommended that a relevant officer and the Temporary Accommodation Officer should undertake training to improve their knowledge of the functions and reporting arrangements provided by the Abritas rent accounting system to assist them in their roles.	Medium	This will be considered and appropriate training arranged	Policy Strategy and Enabling Officer/TAO	April 2008
5.3.13	It is recommended that the Team Leader (Housing Operations) should undertake training on the Abritas system to improve the management and control of the system and provide resilience for reporting purposes in the event of officers being on leave.	Medium	Appropriate training will be arranged	Policy Strategy and Enabling Officer/Team Leader Housing Operations	By April 2008
5.4	<b>RECOVERY OF ARREARS</b>				
5.4.8	It is recommended that the recovery procedures for the recovery of rent accounting debts should be agreed and documented with the Revenue and Benefits Client Manager and incorporated into the Council's revised VWHDC/SODC recovery procedures.	High	A meeting with Paul Howden and Paul Staines has taken place to clarify the procedures. These will be drafted as a control document for use	DD Housing/Revenues & Benefits Client manager/Team Leader Housing Operations	Jan 2008
5.4.13	It is recommended that all rent accounts where the tenant has	High	We agree that this is a valid piece of work. However there is a	TAO/team Leader Housing	

REPORT WP REF.	INTERNAL AUDIT RECOMMENDATION	RISK RATING H/M/L*	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	ACTION DATE
	<p>vacated the property should be reviewed to evaluate whether recovery procedures should be instigated with a view to referring the debts to Legal Services. Thereafter Housing Services should attempt to ensure that bad debts are regularly reviewed and referred to Legal Services if they are found to be pursuable.</p>		<p>resource issue attached to this as priority has to be to minimising debt of current tenants and B/B placements. We would prefer that all former tenant arrears are passed to sundry debtors as per SB instructions of a few years ago for them to chase.</p> <p>The procedure will be clarified as a control document prior to making any referrals to sundry debtors.</p>	<p>operations/Revenues and Benefits Client manager</p>	<p>Jan 2008</p>
<p>5.4.15</p>	<p>It is recommended that Housing Services should review the effectiveness of monitoring large value arrears cases above an agreed total on a regular basis to assess whether there is any scope to increase the payments to ensure they are realistic and will repay the debt within the appropriate timescale.</p>	<p>High</p>	<p>We are disappointed in this recommendation since this is a high priority for the service and takes place. However we accept that Review meetings need to be documented to evidence.</p> <p><b>Internal Audit Comment:</b> There was no evidence provided to IA to support this comment and IA continues to have the view that such cases should be proactively monitored with the view to increasing regular payment amounts.</p>	<p>TAO/Team leader (Housing Operations)</p>	<p>In place</p>
<p>5.4.20</p>	<p>It is recommended that Housing Services should be required to demonstrate that all possible avenues</p>	<p>High</p>	<p>This is a departure from current practice which should see all debts passed to sundry debtors</p>	<p>Team Leader/TAO (Housing Operations)</p>	



REPORT WP REF.	INTERNAL AUDIT RECOMMENDATION	RISK RATING H/M/L*	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	ACTION DATE
	<p>have been explored to recover rent arrears through to referral to Legal Services prior to submission for write off. Furthermore all write offs should be approved and authorised by an appropriate officer in line with the terms stated within the Council's financial regulations and delegated powers for write off.</p>		<p>for them to chase and then recommend to write off. We accept that we could take on this role but there is a resource issue attached to this as priority has to be to minimising debt of current tenants and B/B placements.</p> <p>A procedure for write offs will be drafted in line with this recommendation and will be discussed with sundry debtors</p> <p><b>Internal Audit Comment:</b></p> <p>Internal Audit maintains that (in line with the Council's debt recovery procedure) arrears should be aggressively pursued through to Legal Services before being considered for write off. Debts in this service area as much as 2 years old have been written off after only being sent 2 housing reminders with no referrals to Legal Services.</p>		Feb 2008
5.4.24	<p>It is recommended that Housing Services should ensure that adequate documentation exists to support all amendments/cancellations to the rent accounting system and user should ensure accuracy when inputting information regarding the start and end date of tenancies.</p>	Medium	<p>An audit trail of actions will be set up however this is an additional administration task and a resource issue. An additional difficulty is that information is often obtained retrospectively from RSLs and HB.</p>	TAO Housing Operations	Feb 2008

REPORT WP REF.	INTERNAL AUDIT RECOMMENDATION	RISK RATING H/M/L*	MANAGEMENT RESPONSE	RESPONSIBLE OFFICER	ACTION DATE
5.4.26	<p>It is recommended that Housing Services should introduce measures to improve the delivery of the reported account figures generated by the Abritas system, and as a minimum the report should include outstanding balance, debit raised, payments, cancellation and write offs and closing balance to assist with the presentation of the housing accounts at year end.</p>	High	<p>Agreed and management information report is an issue that will be included in the training programme.</p>	Policy Strategy and Enabling Officer	Feb 2008
5.4.27	<p>It is recommended that the Deputy Director (Housing) in consultation with the Chief Accountant should agree the process relevant to housing services rent accounts debits, write off and cancellations and its position/interaction within the Council's financial management system (Agresso) and presentation within the Council's Statement of Accounts.</p>	High	<p>A procedure for write offs will be drafted in line with this recommendation.</p> <p>The relevant processes concerning rent accounts, debits, write off and cancellation will be discussed with H/A and Paul Howden</p>	DD (Housing)/Chief Accountant	Dec 2008