

SUMMARY OF RECOMMENDATIONS AND MANAGEMENT RESPONSES FROM INTERNAL AUDIT REPORTS
ISSUED QUARTER 3, 2015/16

Report Reference	Recommendation	Risk Rating¹	Responsible Officer	Management Response and Target Implementation Date (TID)
Administration of Housing Benefit & Council Tax Reduction: Administration & Assessment – 21 December 2015				
4.3.2	The Risk Based Verification evidence schedule should be updated to highlight the requirement that payslips and other documentary evidence of employment should include the name of the employer.	Medium	Benefits & Fraud Manager	The schedule will be updated, although it is noted that there will be occasions when employer's details may not be shown on payslips. In the highlighted case, the pay amounts were verified to the bank statements provided. TID: End of January 2016.
4.8.3	Backdated claims should have appropriate evidence to support the decisions reached.	Low	Benefits & Fraud Manager	This already happens. In the highlighted case, there was a very short backdating period and the Benefits & Fraud Manager considered the justification provided was satisfactory. TID not applicable.

¹ Risk Ratings are defined as follows:

- High: Issue of significant importance requiring urgent attention.
- Medium: Issue of moderate importance requiring prompt attention.
- Low: Issue of minor importance requiring attention.

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4.11.2	The frequency of the review of high risk claims should be set proportionate to risk e.g. six-monthly intervals.	Medium	Benefits & Fraud Manager	Agreed. Future relevant dates are being diarised on the system so that cases can be reviewed when necessary. TID: Ongoing.
4.11.2	The RBV document should be updated to include evidence requirements for claimants in receipt of weekly war pension or war widow's pension.	Low	Benefits & Fraud Manager	Agreed. The schedule will be updated as suggested. TID: End of January 2016.
Data Protection Follow-up – 6 October 2015				
No recommendations were issued.				
Funding of Voluntary Organisations – 1 December 2015				
No recommendations were issued.				
Royal Pump Rooms (including Art Gallery) – 31 December 2015				
4.4.3	The petty cash imprest should be reduced to £50 and the balance returned to the FS Team in Finance and paid in.	Low	Heritage and Arts Manager	A member of the AG&M staff has been in touch with the FSTeam to arrange to reduce the petty cash imprest from £300 to £50. Finance will reimburse recent expenditure to restore the petty cash float to £300; £250 will then be returned to Finance to leave a petty cash imprest of £50. 29 January 2016.
4.7.5	Art Gallery staff should liaise with Finance staff to agree what information they need in order to be able to perform worthwhile monitoring of takings and bankings.	Medium	Heritage and Arts Manager	A member of staff from Finance will visit the AG&M on 26 January to discuss VAT issues and agree what additional information is required for more effective monitoring of takings and bankings. 26 January 2016

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4.7.7	The Heritage and Arts Manager should ensure that staff are aware of and apply the correct room hire charge.	Low	Heritage and Arts Manager	All AG&M staff have been instructed to ensure that the current rate (as of 1 January 2016) is applied for the hire of the Craft Studio / Education Room. To ensure that staff are aware of future changes to the hire charge it has been agreed that the Culture Business Support Team will advise AG&M staff of changes after the council's fees and charges report in the autumn. TID: 19 January 2016
Outdoor Recreation Facilities – 4 November 2015				
4.3.2	The hours and duties of attendants should be formally agreed with the contractor and documented as such.	Medium	Green Space Development Officer	I hadn't forgotten about it, I am in the process of formalising with The Landscape Group, I aim to have this done over the next couple of weeks.
4.4.8	Consideration should be given to negotiating a concession arrangement for the operation of the tennis courts at Victoria Park.	Medium	Events Manager	Initial discussions have taken place with the director of VP Tennis to revise the current Service Level Agreement. Officers are proposing to end the current arrangement of collecting cash on behalf the Council for casual public use. Rental charges would be increased to compensate for the loss of monies to the council. This action would eliminate any risk relating to a third party collecting monies on behalf of the council. TID: New lease date to commence on April 1 st 2016.

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4.5.4	The application form for a track season ticket should be printed showing the correct discount for the winter season.	Low	Events Manager	Update administration documents to accurately reflect the fees and charges. TID: Completed November 2015.
4.7.6	Invoices should be raised on a regular basis throughout the year preferably monthly.	Medium	Events Manager	A standard timeframe for invoicing will be introduced and adhered to, thus ensuring billing takes place monthly where possible. TID: April 2016 onwards.
4.7.8	The Events Manager should consult the Insurance and Risk Officer concerning the insurance implications of track and football pitch hire.	Medium	Events Manager	Every club that has applied to hire our pitches plays in a league which is affiliated with the Birmingham County FA. As a result every club has to be affiliated to the County FA as a condition of entry to the league. One of the mandatory terms of affiliation with the County is insurance requirement for the club <i>"It is important to organise appropriate insurance for players in case of accident or injury. This is a mandatory condition of membership to Birmingham FA"</i> http://www.birminghamfa.com/get-involved/club-information/newclubs#O7PKj34vFpp7rDyj.99 Therefore the clubs have to have insurance for the fixture to be sanctioned by the league, so the need for WDC to enforce the requirement to produce evidence is not required. Where appropriate evidence of insurance certification will be requested from clubs prior to agreement of track hire bookings. TID: November 2015.

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4.7.15	The three license fees for fishing rights in the District should be reviewed.	Low	Estates Manager	I aim to complete this by end of Feb 2016. TID: As stated above.
4.7.15	The effect of the mistreatment of VAT for Emscote Angling Co-op should be corrected.	Low	Estates Manager	I aim to resolve this by end of Feb 2016. TID: As stated above.
4.7.16	The Events Manager should consult with the relevant accountant concerning the correct application of VAT to outdoor recreation income.	Medium	Events Manager	Investigate the reason for errors, put in required measures to ensure future compliance with VAT application. Monitor and review at regular intervals. TID: November 2015 onwards.
St Nicholas Park Leisure Centre – 16 December 2015				
4.1.2	All orders placed should be fully and accurately priced as far as possible and include carriage.	Low	Operations Manager	Operations Manager to ensure that carriage charges are included where applicable on all orders. TID: With immediate effect.
4.4.4	Amendments should be made to staff payments to correct the issues identified.	Low	Area Manager	All leisure centres are being transferred onto "self-serve" i.e. electronic timesheets. This will be in place at all sites. This would account for the apparent errors, as the Operations Manager would have entered correct details on the system, as opposed to the detail entered on the timesheets by the individuals. TID: End of January 2016.

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4.5.3	Staff should be reminded of the need to ensure that shift sheets are signed-off appropriately by two members of staff.	Low	Operations Manager	Memo to staff reminding them of the financial procedures for the site. Training session for all reception and supervisory staff to ensure accuracy. TID: 31/12/15.
4.5.4	Staff should be reminded of the need to ensure that refunds and voids are processed by supervisors, independently of the staff member who had processed the original transaction, with the receipts being signed off to confirm that this has been performed appropriately.	Low	Operations Manager	Memo to staff reminding them of the financial procedures for the site. Further training to be given to all reception and supervisory staff to ensure accuracy. TID: 31/12/15.
4.5.11	Efforts should be made to ensure that folios include an appropriate amount of detail and that all invoices are raised at the correct rates.	Low	Operations Manager / Sports Facilities Area Manager	To ensure all staff that complete folios are suitably trained. A sample document to be introduced, outlining the required information to be produced. Operations Manager to then arrange training. TID: 31/12/15.
4.5.16	Gym membership cards should be issued in sequential order.	Low	Operations Manager	Memo to staff reminded them of the need to issue cards correctly. Introduce weekly stock check on cards, agree level to be kept in till, to ensure replacements are sequential. Business Support Manager to monitor sheets when submitted to RSH and flag up non-compliance with Sports Facilities Area Manager. TID: 31/12/15.

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4.5.18	Staff should be reminded of the need to complete the membership card log sheets in a legible manner.	Low	Operations Manager	Investigate with Business Support Manager with regard to placing spreadsheet on the computer. TID: 21/12/15.
Castle Farm Recreation Centre & Abbey Fields Swimming Pool – 29 October 2015				
4.1.2	All orders should be raised in a timely manner.	Low	Operations Manager	Some of the orders that were placed after the invoice had been received relate to services that are provided by Housing and Property Services. The remaining orders relate to a supplier that the Centres have a call off contract with (SRS Leisure). Order requests are submitted by the centre and all invoices are paid for centrally by the Business Support Team. The contract has annual value of £20,000. TID not applicable.
4.1.3	All orders placed should be fully and accurately priced as far as possible and include carriage.	Low	Operations Manager	The Operations Manager is to ensure that carriage charges are included where applicable on all orders. TID: With immediate effect.
4.1.6	Procurement options should be reviewed with regards to the purchase of goods that is currently undertaken with J P Lennard Ltd, to ensure that value for money is being obtained.	Medium	Sports Facilities Area Manager	The Sports Facilities Area Manager has discussed this with the Procurement Manager in order to identify a supplier from a framework that can be used to replace JP Lennard Ltd. TID: 30 November 2015.

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4.4.9	Management should consider whether the staff payments should be recoded or whether to take an overall view of staffing costs across the leisure centres until the coding issues can be properly resolved.	Medium	Sports Facilities Area Manager	This has been a corporate issue managed by HR and Payroll colleagues. Recent progress has resulted in most issues being resolved. This issue will finally be concluded once all staff transfer to self-service. Staff will then submit their hours electronically from the site they have worked at and the manager for that site will approve all claims. A decision has been taken to not to spend any further time revising April – September data, with accurate information hoping to be obtained on the system from the October payroll. TID: 31 December 2015.
4.5.4	Staff should be reminded of the need to ensure that refunds and voids are processed by supervisors, independently of the staff member who had processed the original transaction, with the receipts being signed off to confirm that this has been performed appropriately.	Low	Operations Manager	A memo will be sent to staff reminding them of the financial procedures for the site. TID: 31 October 2015.
4.5.7	A member of centre staff should be present during the emptying of the weighing machine to verify the cash counted.	Low	Sports Facilities Area Manager	The weighing machine gets emptied once or twice a year and the income received is very low. Consideration is, therefore, to be given to removing them from all sites. TID: 30 November 2015.
4.5.9	Staff should be reminded of the requirement to keep the safe locked at all times when not in use.	Medium	Operations Manager	As per 4.54 above. TID: 31 October 2015.

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4.5.11	Efforts should be made to ensure that folios include an appropriate amount of detail and that all invoices are raised at the correct rates.	Low	Operations Manager	It will be ensured that all staff that complete folios are suitably trained. A sample document is to be produced as an aide memoire of how to complete folios. TID: 31 October 2015.
4.5.11	The bookings made by the Tae Kwon Do club, Baginton Swimming Club and the 30+ Swimming Club should be looked into to ascertain whether the VAT criteria are being met and VAT charged accordingly.	Medium	Operations Manager	Further to confirming the issues with the Auditor, a memo will go to all staff that complete folios regarding the correct application VAT. TID: 31 October 2015.
4.5.15	Staff should be reminded of the need to accurately complete all details on the membership card issue logs.	Low	Operations Manager	A memo will be sent to staff reminding them of the need to record all financial data correctly. Completed log sheets are returned on a monthly basis to the Business Support Manager who monitors completion. TID: 31 October 2015.
4.7.3	The income budget for the resale of stock items should be reviewed to ensure that it is in line with known income levels.	Low	Sports Facilities Area Manager	The current contract with SRS is meant to help the sites achieve their income targets. At next meeting with SRS, we will discuss how they can improve displays and product ranges. TID: 5 November 2015.
Local Elections – 18 November 2015				
No recommendations were issued.				
Building Control – 31 December 2015				

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3.4.6(1)	References to discontinued mitigation measures in the Development Services Risk Register should be identified and removed and the applicable risks re-evaluated as appropriate.	Low	Interim Head of Consortium	Risk Register to be reviewed. TID: End of Jan 2016.
3.4.6 (2)	Future reviews of the Development Services Risk Register should ensure that risk mitigation measures specified truly represent actual procedures being followed.	Low	Interim Head of Consortium	Risk register to be reviewed. TID: Quarterly.
Local Land Charges – 16 December 2015				
4.2.4	Responses to search requests should be sent out in a timely manner.	Low	Admin Support Manager	Responsible officer to go through CON290 with Team Leader to minimise handling and timescales. TID: December 2015.
4.2.6	Staff should be reminded of the need to ensure that all relevant tabs have been signed off before issuing the search responses.	Low	Admin Support Manager	Meeting held to go through report and discuss issues such as this and the importance of completion. TID: Completed.
4.2.6	Acolaid should be reviewed to ascertain whether reports can be produced showing search requests that have not been responded to.	Medium	Admin Support Manager	Officer being trained to write reports from the system to enable us to interrogate data better. TID: September 2016.
4.3.4	Staff should be reminded of the need to accurately plot the searches on the GIS system.	Medium	Admin Support Manager	Meeting held to go through report and discussion on importance of plotting and consequences of not doing it correctly. TID: Completed.

Report Reference	Recommendation	Risk Rating¹	Responsible Officer	Management Response and Target Implementation Date (TID)
4.4.3	Staff working on land charge searches should complete timesheets to allow for the costs of providing the service to be accurately calculated.	Medium	Head of Development Services / Admin Support Manager	Already being completed and costs are being reviewed to report to Executive. TID: January 2016.
4.4.5	The Acolaid system and the council's website should be updated to show the correct fees, with these fees being charged to the customers.	Medium	Admin Support Officer / Finance Officer	Need to ensure the website and Acolaid provide the same information. TID: January 2016.
4.6.5	A review should be undertaken of the dates used in the performance monitoring reports to ensure that management are given accurate information.	Low	Admin Support Manager	Meeting held to discuss processes and dates used in reports. TID: Completed.
4.6.7	Cumulative figures should be included in the monitoring reports, with consideration being given to including details of any 'outliers' for further investigation.	Low	Admin Support Manager	Reports to be reviewed with IT and Information & Improvement Officer. TID: March 2016.