

**SUMMARY OF RECOMMENDATIONS AND MANAGEMENT RESPONSES FROM INTERNAL AUDIT REPORTS**  
**ISSUED QUARTER 1, 2013/14**

<b>Report Reference</b>	<b>Recommendation</b>	<b>Risk Rating<sup>1</sup></b>	<b>Responsible Officer</b>	<b>Management Response and Target Implementation Date</b>
<b>Corporate Governance – 28 June 2013</b>				
<p>The purpose of the audit examination was to report a level of assurance on the adequacy of the following aspects of corporate governance:</p> <p>Accordingly the examination comprised:</p> <ul style="list-style-type: none"> <li>a) A general overview of the council’s corporate governance arrangements.</li> <li>b) Compliance with the latest CIPFA/SOLACE guidelines.</li> <li>c) An examination of the council’s Code of Corporate Governance and the requirements within it.</li> <li>d) Reference back to the last audit report on corporate governance and any issues arising.</li> <li>e) An assessment of the completion of the annual Service Assurance Statements (SAS).</li> </ul> <p>No significant shortcomings were identified and the audit was able to provide a substantial level of assurance.</p>				
<b>Administration of Housing &amp; Council Tax Benefit – 28 June 2013</b>				
3.5.4	Benefits staff should be briefed on correct extraction of gross pay from payslips which include occupational pension contribution deductions.	Low	Benefits and Fraud Manager	Refresher training to be provided to staff. August 2013

<sup>1</sup> Risk Ratings are defined as follows:

- Low - Minimal adverse impact on achievement of the Authority’s objectives if not adequately addressed.
- Medium - Moderate adverse impact on achievement of the Authority’s objectives if not adequately addressed.
- High - Requires urgent attention with major adverse impact on achievement of Authority’s objectives if not adequately addressed.

<b>Report Reference</b>	<b>Recommendation</b>	<b>Risk Rating<sup>1</sup></b>	<b>Responsible Officer</b>	<b>Management Response and Target Implementation Date</b>
3.6.3 (1)	Procedures should be reviewed to ensure that eligible claimants have single person discount deducted before assessed for Council Tax Reduction.	Low	Benefits and Fraud Manager	This has been discussed with the council tax department and the decision in respect of SPD is ultimately theirs. We will liaise with them and if necessary will pay CTR based on 75% of liability. September 2013.
3.6.3 (2)	The data test output cases should be investigated and single person discount those claimants found eligible.	Low	Benefits and Fraud Manager	A member of staff will be assigned to work through the list. However it should be noted that not all of those on the list are eligible for SPD. Completion by end-August 2013.
3.6.5	Procedures for tracking dependents becoming non-dependent (actual and potential) should be reviewed.	Low	Benefits and Fraud Manager	These are currently tracked and it appears that the procedures are not being followed correctly. This will be reviewed. Completion by end-September 2013.

Report Reference	Recommendation	Risk Rating <sup>1</sup>	Responsible Officer	Management Response and Target Implementation Date
<b>Catering Concessions – 22 May 2013</b>				
4.6.6	Concerted and appropriate efforts should be made to resolve the situation concerning the outstanding debts due to the council from Kudos.	High	Head of Cultural Services / Business Support Officer	<p>Meeting held 2<sup>nd</sup> Aug with Kudos representative, Head of CS and Business Support Officer. Detailed discussion on principles for future calculation re utilities and service charges and clarification on outstanding invoice queries. Resolved queries, now in process of re-issuing amended invoices.</p> <p>Prior to the above meeting a one off payment of £50,000 had been received from Kudos. This has been offset against outstanding payments.</p> <p>Payment owed to WDC by Kudos as at 7<sup>th</sup> Aug 2013 is estimated to be between £10,000 and £15,000; to be confirmed on agreement of April – June sales figures.</p> <p>Members may like to note that under the terms of the contract with Kudos, The Council holds a £22,000 deposit from Kudos that if necessary could be used to cover outstanding debts.</p> <p>Immediate.</p>
4.6.6	In future, invoices for service charges and commission should be raised regularly every quarter.	High	Business Support Officer	<p>Confirmation of principle for calculation (see above); quarterly invoices to be raised as per contract.</p> <p>Oct 2013 (Q2).</p>

Report Reference	Recommendation	Risk Rating <sup>1</sup>	Responsible Officer	Management Response and Target Implementation Date
4.7.3	Any decisions taken affecting the terms and conditions of an agreement should be recorded for future reference and not merely committed to memory.	Medium	Estates Manager	Noted and procedure to be followed. September 2013.
<b>Local Land Charges – 19 June 2013</b>				
3.2.5 (1)	A fundamental review of the Local Land Charges fee structure should be undertaken, with appropriate legal advice, to bring it into line with national regulations and government guidelines.	High	Head of Development Services/ Head of Finance	<p><i>From Head of Finance:</i> Agreed – fees need to be fundamentally reviewed ahead of 2014/15 Fees &amp; Charges setting.</p> <p><i>From Head of Development Services:</i> Fee comparison with other authorities necessary.</p> <p>Full searches need to be competitive in cost against personal searches with income breaking even. Fees to be reviewed ahead of 2014/15 Fees and charges setting.</p> <p>October 2013.</p>
3.2.5 (2)	Checks should be undertaken to ensure that all future submissions to Executive for approval of fees and charges completely and correctly represent the Local Land Charges fee structure (where this included).	High	Head of Development Services/ Head of Finance	<p><i>From Head of Finance:</i> Agreed - Head of Development Services to advise the correct charges, with a view to clarifying them in the August Budget Review report.</p> <p><i>From Head of Development Services:</i> Correct charges to be clarified in the August Budget Review report.</p> <p>End of August 2013.</p>

Report Reference	Recommendation	Risk Rating <sup>1</sup>	Responsible Officer	Management Response and Target Implementation Date
3.3.3	Fee receipt references should be entered into Acolaid for all non-electronic searches.	Low	Administration Support Manager	Staff have been instructed to enter fee receipt references in Acolaid for all relevant searches. Completed.
3.4.4 (1)	Information required under Section 9 of the Local Authorities (England) (Charges for Property Searches) Regulations 2008 in respect of the financial year ended 31st March 2012 should be published without delay.	High	Head of Development Services/ Head of Finance	<i>From Head of Finance:</i> Agreed – Development Services to supply information for this to be done. <i>From Head of Development Services:</i> Information to be published on website. End of June 2013.
3.4.4 (2)	Arrangements for publication of information required under Section 9 of the Local Authorities (England) (Charges for Property Searches) Regulations 2008 should be reviewed to ensure that results in respect of every financial year from 2012/3 onwards are promptly published.	High	Head of Development Services/ Head of Finance	<i>From Head of Finance:</i> Agreed – Development Services to supply information for this to be done before end of June (to comply with statutory requirements). <i>From Head of Development Services:</i> Information to be published on website. End of June 2013.

Report Reference	Recommendation	Risk Rating <sup>1</sup>	Responsible Officer	Management Response and Target Implementation Date
<b>Crime and Disorder – 24 June 2013</b>				
<p>The audit was undertaken to test the management and financial controls in place.</p> <p>In terms of scope, the audit covered the following areas:</p> <ul style="list-style-type: none"> <li>• Compliance with legislation</li> <li>• Partnership working</li> <li>• Performance monitoring and reporting</li> <li>• Budget and project management</li> <li>• Risk management.</li> </ul> <p>The control objectives examined were:</p> <ul style="list-style-type: none"> <li>• The council complies with relevant legislation</li> <li>• Relevant partners are aware of their responsibilities</li> <li>• Decisions are taken by the partnership as a whole</li> <li>• Partnership management are aware of progress against agreed plans and objectives</li> <li>• The effects of crime and disorder strategies are known</li> <li>• Members of the public are informed of relevant performance figures</li> <li>• Council budgets are appropriately managed</li> <li>• Partnership funds, including those awarded to the council for specific projects, are appropriately managed</li> <li>• The outcomes of individual projects are achieved or management is aware of the reasons for non-achievement</li> <li>• Management are aware of the risks associated with the provision of services.</li> </ul> <p>The audit was able to provide a substantial degree of assurance that the systems and controls in place for the management of Crime and Disorder are appropriate and working effectively.</p> <p>A minor issue was identified relating to the lack of inclusion of a risk relating to crime and disorder on the corporate Significant Business Risk Register.</p> <p>Further issues were also identified in respect of the failure to consider crime and disorder in certain aspects of council activities and the need to update the crime and disorder related pages on the council’s website, but no recommendations were thought to be warranted in these cases as relevant staff are aware of the issues and addressing them.</p>				

Report Reference	Recommendation	Risk Rating <sup>1</sup>	Responsible Officer	Management Response and Target Implementation Date
4.5.4	The relevant risk relating to crime and disorder, as included on the old MOSS risk register, be considered for inclusion on the SBRR.	Low	Safer Communities Manager	Agreed. This will be considered when the risks are next reviewed, once the new service area has become properly established. November 2013.
<b>Bereavement Services – 31 May 2013</b>				
4.2.6	The security of petty cash monies should be improved, with the cash tin being locked and access being restricted to specific staff.	Low	Bereavement Services Manager	With immediate effect the petty cash tin has been moved into the safe where the cemetery records are kept. May 2013. A replacement tin will be purchased when the next stationery order is placed. June 2013.
4.2.9	The Code of Financial Practice is followed and quotations are received as necessary.	Medium	Bereavement Services Manager	Regular spending patterns with single suppliers will be identified from Total. June 2013. Discussions will take place with the new procurement officer (when appointed) to determine the most appropriate method of procurement. Appointment pending. Where appropriate contracts will be tendered. Financial year 2013/14.

Report Reference	Recommendation	Risk Rating <sup>1</sup>	Responsible Officer	Management Response and Target Implementation Date
4.2.11	The fee errors identified on the web pages and the linked documents should be rectified.	Low	Bereavement Services Manager	<p>The error on the Bereavement web page will be changed ASAP. June 2013.</p> <p>An additional link to a simple table of Fees &amp; Charges will be added to the web pages. June 2013.</p> <p>Finance will be notified of the error in the wording in the published budget book to be corrected at the next edition. April 2014.</p>
4.2.13	Care should be taken to ensure that the correct fees are charged for all services provided.	Low	Bereavement Services Manager	<p>The error was due to the mistiming of the fees &amp; charges increase being implemented. Additional administrative resource to be devoted to this task in general and especially when fees &amp; charges are reviewed. Ongoing.</p>
4.3.1	An inventory should be drawn up and maintained.	Low	Bereavement Services Manager	Agreed. An inventory will be drawn up. September 2013.