

Report of the Interim Chief Audit and Control Officer

INTERNAL AUDIT PROGRESS REPORT1. Purpose of report

To inform the Committee of the recent work completed by Internal Audit.

2. Detail

Under the Council's Constitution and as part of the overall corporate governance arrangements, this Committee is responsible for monitoring the performance of Internal Audit. A summary of the reports issued and progress against the agreed Internal Audit Plan is included at appendix 1. A summary narrative of the work completed by Internal Audit since the previous report to this Committee is also included.

Internal Audit has also reviewed progress made by management in implementing agreed actions within six months of the completion of the respective audits. Details of this follow-up work are included at appendix 2. Where agreed actions to address significant internal control weaknesses have not been implemented this may have implications for the Council. A key role of the Committee is to review the outcome of audit work and oversee the prompt implementation of agreed actions to help ensure that risks are adequately managed.

Further progress reports will be submitted to each future meeting of this Committee. A final report will be prepared for Members' consideration after the end of the financial year detailing the overall performance and productivity of Internal Audit for 2021/22.

Recommendation

The Committee is asked to NOTE the report.

Background papers

Nil.

APPENDIX 1

INTERNAL AUDIT REPORTS ISSUED SINCE APRIL 2021

No	Audit Title	Report Issued	Assurance Opinion	Actions - Significant	Actions - Merits Attention
25	Governance - Covid-19 Grants Schemes	20/04/21	Substantial	0	0
01	Erewash BC – Risk Management	20/04/21	n/a	-	-
02	Erewash BC – Cemeteries	12/05/21	n/a	-	-
26	Utilities (Energy and Water)	21/05/21	Reasonable	1	1
27	Housing Delivery Plan	08/06/21	Substantial	1	2
28	LLL – Kimberley Leisure Centre	10/06/21	Substantial	0	4
29	Corporate Governance Arrangements	18/06/21	Reasonable	-	-
30	Sundry Debtors	04/08/21	Reasonable	0	5
03	Disabled Facilities Grants	29/06/21	Substantial	0	0
04	Financial Appraisal – Mushroom Farm	06/07/21	n/a	-	-
05	Financial Appraisal – Mushroom Farm	06/07/21	n/a	-	-
06	Special – Cash/Valuables Recovered	03/08/21	n/a	-	-
07	Planning Enforcement	04/08/21	Reasonable	0	1
32	Cyber Risk and Security	05/08/21	Substantial	0	0
08	NNDR	23/08/21	Substantial	0	0
09	Financial Appraisal – Proposed Bistro	23/08/21	n/a	-	-
10	Erewash BC – Crematorium	31/08/21	n/a	-	-
11	Capital Works	24/09/21	Substantial	0	0
12	Human Resources	21/10/21	Substantial	0	1
13	Financial Appraisal – Changing Places	27/10/21	n/a	-	-
33	Housing Voids Management	09/11/21	Reasonable	0	2
14	Payroll	09/11/21	Substantial	0	0
15	Procurement and Commissioning	10/11/21	LIMITED	1	2
16	Financial Appraisal – Stapleford Hub	15/11/21	n/a	-	-
17	Creditors and Purchasing	18/11/21	Reasonable	0	7
18	Homelessness	02/12/21	Substantial	0	1
19	Transport and Fleet Management	09/12/21	Substantial	0	1
20	Public Buildings Maintenance	21/12/21	Substantial	0	0
21	Bank Reconciliation	11/01/22	Substantial	0	1
22	Garden Waste Collection	19/01/22	Substantial	0	1
23	Financial Appraisal – Stapleford Hub	01/03/22	n/a	-	-
24	Environmental Health	02/03/22	Reasonable	0	3
25	Customer Services	07/03/22	Reasonable	0	2
26	Bramcote Leisure Centre	11/03/22	Reasonable	0	3

REMAINING INTERNAL AUDIT PLAN

Audit Title	Progress
Treasury Management	In Progress (Nearing Completion)
Council Tax	In Progress (Nearing Completion)
Grounds Maintenance Services	In Progress (Nearing Completion)
Stapleford Town Fund (i.e. Major Projects)	In Progress
Corporate Governance	In Progress
Commercial/Industrial Properties	Expected to commence in Q4
Health and Safety	Expected to commence in Q4
D H Lawrence Birthplace Museum	Expected to commence in Q4
Housing Repairs	Expected to commence in Q4

COMPLETED AUDITS

A report is prepared for each audit assignment and issued to the relevant senior management at the conclusion of a review that will:

- include an overall opinion on the adequacy of controls within the system to provide assurance that risks material to the achievement of objectives are adequately managed – the opinion being ranked as either ‘Substantial’, ‘Reasonable’, ‘Limited’ or ‘Little’ assurance;
- identify inadequately addressed risks and non-effective control processes;
- detail the actions agreed with management and the timescales for completing those actions, and;
- identify issues of good practice.

Recommendations made by Internal Audit are risk assessed, with the agreed actions being categorised accordingly as follows:

- Fundamental – urgent action considered imperative to ensure that the Council is not exposed to high risks (breaches of legislation, policies or procedures)
- Significant – action considered necessary to avoid exposure to significant risk.
- Merits Attention (Necessary Control) – action considered necessary and should result in enhanced control or better value for money.
- Merits Attention – action considered desirable to achieve enhanced control or better value for money.

The following audit reports have been issued with key findings as follows:

1. **Financial Appraisals – Stapleford Business Hub**

Internal Audit provided two financial appraisals of companies which had applied to become a tenant at the new Stapleford Business Hub in the former Stapleford Police Station. These reviews were requested by the Estates Officer, with management requiring consideration of the financial viability of the companies in order to assess the level of risk to the Council in awarding a tenancy.

The reviews were produced on the basis of information received from the applicants, reports obtained from 'Creditsafe' (a credit referencing agency), financial data retrieved from Companies House and other publicly available information. No specific cause for financial concern was noted in reference to either company. The findings were reported to senior management and the officer requesting the reports.

2. **Creditors and Purchasing**

Assurance Opinion – **Reasonable**

The specific audit objectives sought to confirm whether adequate management control exists to provide assurance that:

- Roles and responsibilities are clearly defined, including segregation of duties restricted by system access with up-to-date policies and procedures available to officers.
- The automated invoice processing system, Kofax, has been introduced and implemented to prevent duplicate payments and streamline the payments process.
- Payments are made only for goods and services which were the subject of authorised orders.
- Payments are made only for goods and services that are received.
- BACS processes are appropriate.
- All invoices are properly authorised and passed for payment and then paid in a timely manner in-line with the times defined in the Government "Prompt Payment Policy".
- Credit notes received are processed appropriately and controls are in place to ensure monies owed are refunded to the Council.
- Payments are made to valid creditors.

Internal Audit was pleased to report that the Council has an appropriate framework in place for the management and administration of operations in respect of Creditors and Purchasing.

The review identified areas for improvement with seven 'Merits Attention' actions being agreed in order to further enhance controls over:

- The implementation of the new Kofax system.
- Enhanced controls to prevent duplicate payments to suppliers.
- Improved efficiency of scanning of hard-copy invoices received.
- Authorisation permissions for sundry invoices.
- Recovery or utilisation of credit balances held by suppliers.
- Enhanced controls over changes to supplier bank account records.

3. **Homelessness** Assurance Opinion – **Substantial**

The specific audit objectives sought to confirm whether adequate management control exists to provide assurance that:

- A Homelessness Prevention Policy, Strategy or similar overarching document has been appropriately drafted, approved and implemented.
- People presenting to the Council as homeless or who are identified as being at risk of homelessness are appropriately and consistently advised and/or assisted.
- Appropriate performance monitoring and reporting procedures are in place.

Internal Audit was pleased to report that the Council has an appropriate framework in place for the management and administration of operations in respect of Homelessness.

The review identified an area for improvement with one 'Merits Attention' action being agreed in order to further enhance consistency in administration during the application process.

4. **Transport and Fleet Management** Assurance Opinion – **Substantial**

The specific audit objectives sought to confirm whether adequate management control exists to provide assurance that:

- Driver hours are accurately and adequately recorded, monitored and controlled.
- The provision of transport services to departments within the Council is accurately costed and recharged.

- Driver records (including licences and insurance) are maintained for all employees who drive as part of the Council's operations (includes Car User Database).
- Material acquisitions and disposals are appropriately authorised.
- Operator licence and vehicle maintenance records are adequately maintained.

Internal Audit was pleased to report that the Council has an appropriate framework in place for the management and administration of operations in respect of Transport and Fleet Management.

The review identified an area for improvement with one 'Merits Attention – Necessary Control' action being agreed in order to further enhance controls over the completeness of the declarations of additional driving required from employees for whom driving is a significant part of their role.

5. **Public Buildings Maintenance** Assurance Opinion – **Substantial**

The specific audit objectives sought to confirm whether adequate management control exists to provide assurance that:

- Key Maintenance processes, including legionella testing, gas safety, portable appliance testing, lift maintenance and compliance with the Construction (Design and Management) Regulations, are appropriately implemented.
- Agreements with third-party owners or operators of joint-use facilities are clear with adequate delineation of duties where appropriate.
- Contracts with third-party organisations for either ongoing or project-specific maintenance work are subject to proper procurement procedures.

Internal Audit was pleased to report that the Council has an appropriate framework in place for the management and administration of operations in respect of Public Buildings Maintenance.

No significant areas of concern were noted during the course of the audit. The findings arising from the review did not indicate any significant areas for improvement and, accordingly, a clearance report was issued on this occasion.

6. **Bank Reconciliation** Assurance Opinion – **Substantial**

The specific audit objectives sought to confirm whether adequate management control exists to provide assurance that:

- Council bank accounts are reconciled on a regular and timely basis.
- Reconciliations are subject to appropriate review.

- The methodology used for reconciliations is documented and robust to minimise errors and inconsistencies.

Internal Audit was pleased to report that the Council has an appropriate framework in place for the management and administration of operations in respect of the Bank Reconciliation process.

The review identified an area for improvement with one 'Merits Attention – Necessary Control' action being agreed in order to further enhance controls over the review of completed reconciliations.

7. **Garden Waste Collection** Assurance Opinion – **Substantial**

The specific audit objectives sought to confirm whether adequate management control exists to provide assurance that:

- The Garden Waste collection scheme is appropriately priced and charged to service users.
- Collections are only made at properties with an up-to-date account.
- Collection routes are calculated to ensure efficient use of Council assets and staff time.
- Adequate arrangements for the storage and transfer of Garden Waste are in place.
- Income reconciliations are completed in an accurate and timely manner.

Internal Audit was pleased to report that the Council has an appropriate framework in place for the management and administration of operations in respect of Garden Waste Collection.

The review identified an area for improvement with one 'Merits Attention – Necessary Control' action being agreed in order to ensure the timely completion of income reconciliations between the Waste Management system and the primary General Ledger.

8. **Environmental Health** Assurance Opinion – **Reasonable**

The specific audit objectives sought to confirm whether adequate management control exists to provide assurance that:

- Food hygiene ratings are issued appropriately and in accordance with the national criteria.
- Health licences (tattooing, piercing & electrolysis) are only granted when the appropriate requirements have been met.

- Food hygiene rating and health licence Inspections are being completed and robust plans are in place to cover the backlog resulting from Covid-19.
- Advice and enforcement action in relation to Covid-19 restrictions is managed appropriately.

Internal Audit was pleased to report that the Council has an appropriate framework in place for the management and administration of operations in respect of Environmental Health.

The review identified areas for improvement with three 'Merits Attention' (including two 'Necessary Control') actions being agreed in order to ensure the timely update of records within the 'Idox' system, accurate filing of registration documentation and the completeness of food hygiene inspections.

9. **Customer Services**

Assurance Opinion – **Reasonable**

The specific audit objectives sought to confirm whether adequate management control exists to provide assurance that:

- Adequate procedures are in place to ensure calls are managed appropriately.
- Adequate performance monitoring systems are in place.
- Plans for future developments and improvements are robust.

Internal Audit was pleased to report that the Council has an appropriate framework in place for the management and administration of operations in respect of Customer Services.

The review identified areas for improvement with two 'Merits Attention (Necessary Control)' actions being agreed in order to ensure the timely update the Customer Services Strategy for 2022 and a review of the procedure documents used to guide the work of Customer Service Officers.

A further observation was made to note the current plans, in conjunction with ICT Services, to migrate the telephone system currently used by Customer Services onto the Microsoft Teams platform. It is further intended that, once fully developed and released by Microsoft, a 'bolt-on' software package for Teams will be installed in order to better meet and support the Council's performance reporting and statistical information needs. It is anticipated that the new system should become live during the 2022-23 financial year.

10. Bramcote Leisure CentreAssurance Opinion – **Reasonable**

The specific audit objectives sought to confirm whether adequate management control exists to provide assurance that:

- Amounts due for the hire of sporting facilities and similar services are efficiently collected.
- Lifeguards are appropriately qualified.
- Legionella testing procedures are carried out in the correct manner.
- Material assets owned and / or operated by the centre are adequately managed, with particular reference to inventories, valuations, maintenance and security.
- Confidential information and data is stored securely.
- Controls are in place to ensure cash and cheques are secured and banked appropriately.

Internal Audit was pleased to report that the Council and Liberty Leisure Limited have an appropriate framework in place for the management and administration of operations in respect of Bramcote Leisure Centre.

The review identified areas for improvement with three 'Merits Attention (Necessary Control)' actions being agreed in order to ensure the timely update of the asset management system records; the retention of financial records in line with regulatory requirements and guidance; and the enhancement of controls over the cash collection process.

Further reviews in respect of Treasury Management, Council Tax, the Stapleford Town Fund, Grounds Maintenance Services and Corporate Governance are ongoing and the reports have yet to be finalised.

Current Audit Performance

Overall, the current level of performance for 2021/22 in terms of audits completed and in progress is similar to what has been achieved at this stage in pre-pandemic years. The target of 90% completion of the Internal Audit Plan is expected to be achieved.

APPENDIX 2

INTERNAL AUDIT FOLLOW-UP

Internal Audit has undertaken a review of progress made by management in implementing agreed actions within six months of the completion of the audit. The table below provides a summary of the progress made with agreed actions for internal audit reports issued between June 2018 and September 2021 (excluding clearance reports). Those audits where all actions have previously been reported as completed have also been excluded from this list.

Audit Title	Report Issued	ORIGINAL Assurance Opinion	Number of Actions (Significant in brackets)	Progress
Cemeteries	25/06/18	Substantial	1	1 Outstanding
Legionella Prevention and Testing	11/09/18	Reasonable	5	Superseded
Bramcote Crematorium	21/10/19	Substantial	2 (1)	Completed
CCTV	30/10/19	Substantial	1	Superseded
Procurement and Contract Management	02/03/20	LIMITED	6 (1)	2 Outstanding
Cash Receipting (Payment Kiosk)	05/06/20	LIMITED	7 (2)	7 Outstanding
Financial Resilience	03/07/20	Reasonable	4	1 Outstanding
Local Authority Trading Company	06/07/20	Reasonable	3 (1)	2 Outstanding
Kimberley Depot and Security	04/09/20	Reasonable	4	Completed
Housing Repairs	07/09/20	LIMITED	5 (1)	Superseded
Garages	09/11/20	Substantial	2	Superseded
Utilities	21/05/21	Reasonable	2 (1)	Completed
Housing Delivery Plan	08/06/21	Substantial	3 (1)	2 Outstanding
Sundry Debtors	04/08/21	Reasonable	5	3 Outstanding

Note: The 'Original Assurance Opinion' listed refers to the individual opinions provided by Internal Audit at the date of concluding the audit. The summary details regarding the 'Limited' assurance opinion reports were presented to this Committee on 18 May 2020 for Procurement and Contract Management; 20 July 2020 for Cash Receipting (Payment Kiosk); and 27 September 2020 for Housing Repairs.

Further details of progress being made with agreed actions that have not yet been fully implemented are included below along with comments from management reflecting any updates on progress. Evidence of implementation will not be routinely sought for all actions as part of this monitoring process. Instead, a risk-based approach will be applied to conducting further follow-up work. Actions marked as 'superseded' refer to occasions where either 1) developments within the relevant Council department, or the environment within which the department operates, have occurred since the date of the original audit report and the action is no longer relevant or considered a priority in light of the consequent change to the Council's risk profile; or, 2) an alternative action has been implemented to mitigate the risk identified.

Where the agreed actions to address significant internal control weaknesses have not been implemented this may have implications for the Council. A key role of the Committee is to review the outcome of audit work and oversee the prompt implementation of agreed actions to help ensure that risks are adequately managed.

OUTSTANDING ACTIONS**1. Cemeteries**

June 2018, Substantial Assurance, Actions – 1

1.1 Digitisation of Cemetery RecordsAgreed Action (Merits Attention – Necessary Control)

A timetable for developing an efficient solution for maintaining an effective and accurate electronic cemetery records will be produced. The progress made against the plan will be monitored by management and Bereavement Services Joint Committee. The replacement of the current software solution is considered to be a key part in this medium-term project.

Manager Responsible

Head of Environment

Bereavement Services Manager

Revised target date – 31 July 2022**Progress Report of the Bereavement Services Manager**

The new Bereavement Services Management Software is now operational. Work may now commence to complete the scanning of all Cemeteries (and other) remaining manual documentation.

2. Procurement/Contract Management March 2020, Limited Assurance, Actions – 6**2.1 Structured Contract Management**Agreed Action (Significant)

A Contract Management Strategy and Framework is being developed to expand upon the adopted Procurement and Commissioning Strategy. This will incorporate both strategic and operational contract management and a multi-layered approach for 'softer' elements of supplier management and monitoring. A proposal was presented to General Management Team in February 2020 and will now be developed further.

The strategy proposed a three-stage process: advising suppliers that the relevant Council's policies as listed in tender documentation will provide the minimum standards required for suppliers engaged by the Council; monitoring progress with suppliers providing reports on performance; and undertake annual strategic reviews for major contracts (by value and/or strategic importance) to consider all aspects of contract performance and compliance and to carry out value engineering where appropriate. The framework will require stakeholders to periodically meet with contractors to discuss contract performance, with appropriate records maintained. Any issues can then be escalated accordingly. The process will also include regular dashboard and exception reporting to GMT.

An action plan is being developed as part of the rollout of the framework.

Managers Responsible

Head of Finance Services

Interim Procurement and Contracts Officer

Revised Target Date: 31 March 2022**Progress Report of the Procurement and Contracts Officer**

An online presentation on the Contract Management Strategy is to be given to Heads of Service and other relevant Management. A recording of the presentation will be circulated / made available on the Council's network in order to ensure that those unable to attend the live presentation may access the content.

2.2 Procurement Training

Agreed Action (Merits Attention)

A procurement e-learning module will be developed to support the embedding of the Procurement and Commissioning Strategy. This will complement the existing support and guidance that is already available on the intranet and website.

Managers Responsible

Interim Procurement and Contracts Officer

Revised Target Date: 31 March 2022

Progress Report of the Procurement and Contracts Officer

Progress has been made in conjunction with the Learning and Development Officer to develop an e-learning course for the Broxtowe Learning Zone. It is intended to deliver this action by the revised target date.

3. Cash Receipting (Payment Kiosk)

3.1 Balancing and Reconciliation Differences

Agreed Action (Merits Attention – Necessary Control)

An Officer Working Group will be established, with representation from key stakeholders across the business, to consider, respond, track and resolve the issues raised in respect of the payment kiosk.

The procedure for processing discrepancies identified during cashing-up will be reviewed and updated to allow for any differences to be accounted for in an appropriate manner pending further investigation.

3.2 Accuracy of Transaction Recording

Agreed Action (Significant)

A review of the systems and the effectiveness of how they interact will be undertaken by the Officer Working Group to ensure the accuracy and integrity of the data and management information the systems are expected to produce.

3.3 Kiosk Receipts and Automated Reports

Agreed Action (Significant)

A review will be conducted by the Officer Working Group to identify improvements to the management information provided by the kiosk. Consideration will be given to skills and training needs to enable clear understanding of the data provided.

3.4 Contract Management – Reporting of Issues

Agreed Action (Merits Attention – Necessary Control)

Any concerns identified with the kiosk system will be escalated to GMT and the service provider as required.

3.5 Payment Details

Agreed Action (Merits Attention – Necessary Control)

Enquiries will be made with the service provider as to the options for enhancing the controls within the kiosk to make mandatory fields for the payee to enter their details and for the kiosk to only process payments when a correct payment reference has been entered.

3.6 Card Payments – Refunds Processing

Agreed Action (Merits Attention – Necessary Control)

The option to process card payment refunds (for duplicate or erroneous payments) onto the original payment card used will be considered in conjunction with the service provider.

3.7 Usage Reviews and Future Viability

Agreed Action (Merits Attention)

The statistics reports produced in relation to the kiosk will continue to be reviewed. Proactive work will continue to encourage customers to consider alternative cost effective payment channels such as Direct Debit and card payment via the website. This work will include direct contact at the kiosk and scrutiny of payments data (via reports analysed by fund) to identify customers who regularly use the kiosk.

The ongoing viability of the payment kiosk will be reviewed undertaken in terms of cost effectiveness and customer satisfaction, with comparison to alternative external solutions.

Managers Responsible

Head of Revenues, Benefits and Customer Services

Head of Administrative Services

Progress Report of the Head of Revenues, Benefits and Customer Services and Head of Administrative Services

The payment kiosk has been closed to the public since the first pandemic lockdown in March 2020 and has only been used on a few occasions by Support Services. At this stage, there has been little need to establish an Officer Working Group to manage and resolve the historical issues raised in respect of the payment kiosk.

Following the implementation of the new 'All Pay' facility, the ongoing viability of the payment kiosk will be further reviewed and if deemed necessary an Officer Working Group will review and consider all of the above points raised by Internal Audit.

4. Financial Resilience

4.1 CIPFA Financial Resilience Index

Agreed Action (Merits Attention 'Necessary Control')

It is anticipated that the CIPFA Financial Resilience Index will be refined post Covid-19 to ensure that it remains fit for purpose. The benefits of using this analytical tool to support good financial management and provide a common understanding amongst managers and members of the current financial position and potential risks are acknowledged. Further work in developing this for Broxtowe, at least in the short-term, will be dependent upon further updates from CIPFA.

Manager Responsible

Deputy Chief Executive

Revised Target Date: 30 April 2022

Progress Report of the Deputy Chief Executive

The 2022 update of the CIPFA Financial Resilience Index has only recently been published. As one of several key tools which assist the Council in understanding its overall financial position relative to comparable and neighbouring Authorities, the Index data will be reviewed and any insights considered and actioned as appropriate.

5. Local Authority Trading Company

5.1 Revision and Update of Service Management Agreement

Agreed Action (Significant)

The Council's new Leisure Facilities Strategy is currently being developed, although its full adoption and implementation will be a long-term project. In the meantime, it is anticipated that the proposed Strategy will have been developed by late summer 2020. At this stage, the Strategy will be used as the starting point for an initial review of the Service Management Agreement between the Council and the Company.

Managers Responsible

Deputy Chief Executive

Leisure Client Officer

Managing Director – Liberty Leisure Limited

Revised Target Date: 31 December 2022

Progress Report of the Deputy Chief Executive and Leisure Client Officer

At the present time the priority continues to be the finalisation of the new arrangements with Kimberley School for the continued operation of Kimberley Leisure Centre. Development of the Leisure Facilities Strategy has commenced in conjunction with external consultants with review of the Service Management Agreement anticipated to follow from March 2022.

5.2 Review of Joint-Use Agreement with Chilwell School

Agreed Action (Merits Attention 'Necessary Control')

The ongoing review and re-negotiation of the Joint-Use Agreement with Chilwell School will recommence, in conjunction with Legal Services, with a view to finalising the agreement.

Managers Responsible

Deputy Chief Executive

Leisure Client Officer

Revised Target Date: 31 December 2022

Progress Report of the Deputy Chief Executive and Leisure Client Officer

At the present time the priority continues to be the finalisation of the new arrangements with Kimberley School for the continued operation of Kimberley Leisure Centre. Review of the Joint-Use Agreement with Chilwell School and accompanying negotiations are anticipated to follow from March 2022.

6. Housing Delivery Plan

6.1 Revision and Update of the Housing Delivery Plan

Agreed Action (Merits Attention 'Necessary Control')

The Housing Delivery Plan will be refreshed and updated, in consultation with the Head of Housing, to fully reflect the current aspirations and potential of the project. An update report will be presented to the Housing Committee accordingly.

Managers Responsible

Head of Asset Management and Development

Housing Delivery Manager

Revised Target Date: 30 April 2022

Progress Report of the Housing Delivery Manager

An update for the Housing Delivery Plan is scheduled for the next meeting of the Housing Committee. A strategy for future development of the Housing Delivery Plan will be discussed at that meeting.

6.2 Risk Register

Agreed Action (Merits Attention 'Necessary Control')

A standalone project-specific risk register for the Housing Delivery Plan will be developed and maintained.

Managers Responsible

Head of Asset Management and Development
Housing Delivery Manager

Revised Target Date: 30 April 2022

Progress Report of the Housing Delivery Manager

A risk register for the Housing Delivery Plan will be developed following the next meeting of the Housing Committee where a strategy for the future of the Housing Delivery Plan will be discussed.

7. Sundry Debtors**7.1 Production of Accounts**

Agreed Action (Merits Attention 'Necessary Control')

A periodic reminder will be sent to all system users regarding the need to appropriately record VAT. This will refer to the guidance offered through the VAT Manual; advice and support available from Accountancy; and the subsequent checking of significant debtor accounts to ensure the appropriate VAT treatment.

There will be further work to develop a common approach to raising sundry debtor accounts. This could include a 'sundry debtor request form' being completed for every account raised that will include links to supporting documents like agreements and rechargeable works invoices to assist in the production of accurate bills (including the appropriate VAT treatment) and the recovery of debt.

Managers Responsible

Head of Finance Services
Head of Revenues, Benefits and Customer Services
Quality and Control Manager

Revised Target Date: 30 June 2022

7.2 Timely Reconciliations

Agreed Action (Merits Attention 'Necessary Control')

Key reconciliations relating to sundry debt income will be completed promptly in accordance with the timelines set out within the key reconciliations monitoring process to ensure that items of variance are investigated and resolved at the earliest opportunity.

Managers Responsible

Head of Finance Services
Chief Accountant

Revised Target Date: 30 June 2022

7.3 Access Permissions – Systems Access Requests

Agreed Action (Merits Attention 'Necessary Control')

System access permissions request forms for new users will be completed for each and every request and filed electronically for easy access and completeness of audit trail. An annual review of system users and access permissions will be conducted jointly with the Accountancy team and in conjunction with the respective Heads of Service.

Managers Responsible

Head of Finance Services

Head of Revenues, Benefits and Customer Services

Quality and Control Manager

Revised Target Date: 30 June 2022

Progress Report of the Head of Finance Services and Head of Revenues, Benefits and Customer Services

The Council has experienced a significant turnover of staff within the Finance Team during the previous 18 months. Now the team is almost back to previous staffing levels, the Council is in a position to fully consider the recommendations raised and apportion the responsibilities accordingly. The Head of Finance Services and the Head of Revenues, Benefits and Customer Services will work together to establish the responsibilities and progress each action in due course.