




**Financial Audits****12/0861 Debt Management - Council Housing**

23-Jul-14 Limited  Progress against the action plan from the original review is ongoing, the Service carrying out a comprehensive review of its debt management arrangements with a view to improving efficiency and effectiveness. Whilst there are still issues to be addressed and the assurance opinion remains 'Limited', procedures are compliant with Financial Regulations and Procedures.


**13/0886 Planning and Building Control Income**

15-Aug-14 Substantial  Substantial assurance is provided on the basis that current proposals regarding new charges are in line with the requirements of legislation, will ensure that fees set cover the cost of provision of the service and can be effectively substantiated. Due consideration is also being given to how the council can fulfil its statutory responsibility to provide a Building Control Service, whilst addressing the current deficit position on the trading account, Members being informed of progress as appropriate.


**13/0889 Debtors**

23-Jul-14 Substantial  Actions arising from the original audit sought to build on what was found to be a good system for managing debts effectively. One of the two actions has been fully implemented and the second is being addressed through an ongoing comprehensive review of debt management arrangements in Council Housing.


**13/0890 Private Housing and Cemeteries Income Streams**

07-May-14 Substantial  A substantial assurance opinion has been given on the basis that HMO re-licensing fees have been revised and reduced in accordance with the amendment to the Housing Act which came into force in September 2014. A number of other private housing fees have also been reviewed and arrangements for the collection of fees in respect of HMO re-licensing have been strengthened.


**13/0895 Trade Waste and Recycling, Bulky Waste and Litter Enforcement Fees and Charges**


19-Nov-14 Substantial  Good progress has been made to address the actions resulting from the original review. Fees and charges have been reviewed as required and income collection arrangements in respect of ad-hoc collections have been strengthened. The bulky waste collection service is currently undergoing a full review and the outstanding action will be considered as part of this process.

**13/0902 Housing Benefit (Welfare Reforms) - Lancaster**

08-May-14 Maximum  The original review found that Welfare Reforms had been effectively implemented and assessments made were in accordance with the new Regulations. With a view to demonstrating good practice two actions were agreed following the original audit, however these have subsequently been found to be impractical. The assurance opinion remains 'maximum'.

**13/0906 Revenues and Benefits - Operational Support and Performance**

25-Nov-14 Substantial  Good progress has been made with implementation of the actions resulting from the original review, with six of the nine actions agreed having been addressed, or are in the process of being addressed. Improvements have been made to further strengthen arrangements in place to support the Revenues and Benefits operation with documentation now being retained to clearly evidence checks carried out. A revised target date has been agreed in relation to those actions not yet implemented.

07-Apr-14 Substantial  Evaluation of systems and procedures in place have established that arrangements made to support the Revenues and Benefits operation are effective. Employees are well trained and quality assurance mechanisms are appropriate. Freedom of Information requests are dealt with in accordance with council policy and complaints handling procedures are well controlled. Good change control arrangements are in place in relation to system upgrades and system back-up arrangements are robust. The printing and posting project was well managed and good contractual arrangements are in place with the supplier. Assurance provided therefore is substantial.

## Financial Audits

### 14/0920 Council Housing Tenancy Fraud

21-Jul-14 Limited



Whilst arrangements in place are proportionate to the perceived level of risk exposure, limited assurance is given on the basis that there is scope to strengthen procedures in relation to the prevention and detection of tenancy fraud. Gateway checks to verify the identity of tenants need to be reviewed to ensure they are as robust as they can be. Procedures for verifying that the lawful tenant remains in occupation of the property also need to be strengthened through improved arrangements in relation to post allocation visits and tenancy audits. With a view to ensuring that the priority given/level of resources assigned to council housing tenancy fraud is properly informed, careful monitoring of the results of work carried out to detect tenancy fraud also needs to take place with a view to ensuring that arrangements in place remain appropriate.

### 14/0925 Payroll

18-May-15 Substantial



There are good arrangements in place to ensure that the establishment is properly authorised and to ensure that the payroll system is updated promptly and correctly upon receipt of new starter, leaver and internal transfer information. Through implementation of the Aurora system an improved separation of duties between the Payroll and HR functions has been established and this has now been built into system access permissions. Actions have been agreed to strengthen system access arrangements to ensure that access to the Aurora Payroll system is appropriately controlled, authorised and secure. Managers recognise the potential to achieve efficiencies for both Services through better utilisation of the system's calculations, therefore reducing the level of manual intervention currently required and actions have been agreed in order to achieve this.

### 14/0936 Housing Benefits 2014-15

10-Mar-15 Substantial



Good arrangements are in place to ensure that high level Housing Benefits related risks are well managed. Actions agreed are in relation to the review of arrangements once the Single Fraud Investigation Service has been fully established, and ensuring BACS processing arrangements are consistent across the shared service.

### 14/0937 Council Tax 2014-15

31-Oct-14 Substantial



Council Tax transactions are appropriate, effectively managed and are in accordance with legislative requirements. Only minor actions have been agreed which aim to strengthen internal controls surrounding quality assurance checks and evidencing system parameter checks prior to annual billing.

### 14/0938 NDR 2014-15

03-Dec-14 Substantial



Good arrangements are in place to ensure that high level NNDR related risks are well managed. Only minor improvements are necessary with a view to further strengthening procedures in place and ensuring arrangements are consistent across the shared service.

### 14/0939 Operations and Performance 2014-15



06-Feb-15 Substantial



Good arrangements are in place to ensure that high level Operations and Performance related risks are well managed. Only minor improvements have been agreed with a view to further strengthening procedures in place.



### Governance Audits

#### 13/0911 Officer Gifts, Hospitality and Register of Interests


27-Mar-15	Substantial		Substantial assurance has been given on the basis that excellent progress has been made with six of the seven actions agreed during the original review having been fully implemented. The role of managers has been strengthened and there is increased awareness and understanding of responsibilities regarding compliance with the Code of Conduct in relation to officer gifts, hospitality and register of interests.
24-Apr-14	Limited		Current arrangements effectively demonstrate the council's commitment to high standards of conduct, this being clearly stated in the Officers' Code of Conduct (the Code). Systems and procedures are in place, however staff need to be made more aware of their responsibilities, with standards and expectations being more effectively communicated. Effectiveness of the Code is difficult to measure, compliance with standards set being dependent on the awareness and integrity of employees. However, feedback obtained indicates understanding and compliance with the Code varies across the council. Strengthening the role of managers in current arrangements, and increased awareness of the standards in place, should address the issues identified in this review and help to ensure that the requirements of the Code are met.

### Other Audits


#### 13/0871 HR Systems Replacement - ResourceLink Aurora

16-Dec-14	Substantial		The assurance opinion remains unchanged given that a number of actions from the original audit remain outstanding. These outstanding actions will be kept under review and will be addressed as necessary as part of the Payroll audit (job number 14/0925) that is currently in progress.
25-Apr-14	Substantial		A substantial assurance opinion has been given in respect of the HR element of the new system, on the basis that although implementation is still very much 'work in progress', controls have been put in place to ensure that each module is built and tested and that appropriate training and guidance is provided, prior to each module being rolled out. Actions have been agreed to review system access requirements ensuring that a good separation of duties between the HR and Payroll roles is enforced through the system.


#### 13/0874 Salt Ayre Sports Centre, Williamson Park and Other Recreational Facilities

24-Dec-14	Substantial		Good progress has been made to implement the actions resulting from the original review given that the Service has undergone a restructure resulting in changes to personnel, roles and responsibilities and that some of the actions were agreed by officers that have either left the authority or responsibilities have transferred to another service. Work is currently underway to address all outstanding actions and progress relating to stock management arrangements will be kept under review as part of a subsequent audit of Salt Ayre's Financial Procedures (job number 14/0922).
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#### 13/0877 Corporate Property Related Service Contracts

26-Nov-14	Limited		Good progress has been made with implementation of the action plan resulting from the original review, with all actions agreed being in the process of being implemented. Work is ongoing to centralise the management of property related service contracts with a view to a more coordinated, corporate approach being achieved. A more structured and automated approach to monitoring compliance is also being developed. Once these arrangements have been fully implemented a substantial level of assurance should be achieved.
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#### 13/0878 Affordable Warmth

11-Aug-14	Substantial		Substantial assurance is given on the basis that the council's Renewable Energy Strategy, which is currently being developed, includes a commitment to oversee the implementation of the Affordable Warmth Action Plan. Minimisation of the council's impact on the environment through delivery of the Renewable Energy Strategy is a priority in the 2014 - 2016 Corporate Plan. As such, resources have been identified and approved by Cabinet as necessary to allow proposals to be developed and brought forward for consideration and approval, including those in relation to achieving affordable warmth objectives.
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## Other Audits

### 13/0897 CCTV

16-Dec-14 Limited



Due to staffing changes in relation to CCTV management, implementation of the agreed action plan has been delayed. However, good progress is now being made to address the issues identified in the original audit. Responsible officers have made significant headway in bringing themselves up to speed with the requirements of the Code of Practice and related legislation. The CCTV Officer Working Group is also keen to make the improvements required to ensure that the council is fully compliant as necessary. Once the agreed action plan has been fully implemented a substantial level of assurance should be achieved.

### 14/0916 Fleet Management

08-Jan-15 Substantial



Significant progress has been made with implementation of the agreed action plan, all actions having been addressed. Arrangements have been put in place to ensure continued compliance with the requirements of legislation in terms of having a qualified Transport Manager named on the Operator's Licence. Responsibilities in relation to reporting driving convictions have been reiterated to those concerned. Drivers are required to record all hours worked, including those in relation to second jobs outside the council. Arrangements for monitoring cases of driving infringements have also been strengthened. Therefore substantial assurance can now be provided in relation to arrangements for ensuring compliance with the rules relating to the Goods Vehicle Operator's Licensing system.

02-Jun-14 Limited



The assurance opinion is 'Limited' primarily on the basis of non-compliance found with the Operator's Licence rules on drivers' hours where drivers have a second job outside the Council. The council is in the process of reallocating Transport Manager responsibilities, the previous Transport Manager having recently left. Those taking responsibility already demonstrate a good understanding of their role and the requirements to ensure compliance with the terms of the Licence. A review of current arrangements is already underway and implementation of the action plan resulting from this review should ensure compliance and result in an assurance opinion of 'Substantial'.

### 14/0918 Planning Audit - Strategic Housing Market Assessment

21-Aug-14 Substantial



A substantial assurance opinion has been given on the basis that a comprehensive strategic housing market assessment has been carried out which is NPPF compliant and was based on the most up-to-date and relevant data available at the time. Building on this position, arrangements are now being put into place to ensure that this evidence base is monitored, updated and analysed on a regular basis and findings inform future planning for housing policies as required.

### 14/0922 Salt Ayre - Financial Procedures

24-Dec-14 Limited



Good progress has been made to streamline arrangements at SASC and procedures and processes have been made more efficient and effective in many of the areas identified during the original review. However, stock management arrangements and the streamlining of processes relating to the input and authorisation of overtime claims are still in the process of being addressed and until this work is complete the assurance opinion will remain at limited.

01-Jul-14 Limited



The review has highlighted a number of areas where current arrangements can be streamlined and procedures and processes can be made more efficient and effective, therefore a limited assurance opinion has been given. However, the fact that the Service is keen to implement the agreed actions within the next two months, should result in a substantial level of assurance being achieved fairly quickly.

### 14/0924 Housing Options and Allocations

20-Oct-14 Substantial



Substantial assurance is given on the basis that procedures in place provide for a fair and transparent housing allocations system, decisions made being consistent and in line with the objectives as stated in the Housing Allocations Policy. Whilst there is scope to improve the management of some of the risk areas evaluated, the current risk exposure is not considered significant, actions agreed being with a view to further strengthening arrangements already in place.