



Financial Audits


12/0861 Debt Management - Council Housing

04-Jun-15	Substantial		The Principal Housing Manager reports that, since the follow-up review in July 2014, collection arrangements for other sundry debts have been significantly improved, with a fundamental review of leaseholder charging having been carried out. Improvements required in relation to the management of rechargeable repairs and court costs are also currently being addressed.
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13/0885 Environmental Health Income Streams

29-Jul-15	Substantial		Good progress has been made to implement the actions resulting from the original audit. Work is ongoing to ensure that all Environmental Health fees and charges are appropriately reviewed and can be fully substantiated should they be challenged.
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13/0896 Grounds Maintenance, Nursery and Cleansing Income Streams

18-Nov-15	Substantial		The assurance opinion has been raised to substantial on the basis that all Service charges have been fully reviewed, security arrangements have been strengthened and good progress has been made to share knowledge and experience in relation to the Nursery therefore aiding succession
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14/0920 Council Housing Tenancy Fraud

16-Dec-15	Substantial		Significant progress has been made with implementation of the actions agreed following the original review. Given the improvements made substantial assurance can now be provided in relation to arrangements in place in relation to the prevention and detection of tenancy fraud.
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15/0925 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.
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15/0952 Housing Benefit Subsidy - Overpayment Classifications (Lancaster)


24-Dec-15	Substantial		Substantial assurance has been given on the basis that the overpayment classification error rate is considered reasonable. Classifications are in line with DWP guidance and an appropriate audit trail is available to support each overpayment and the classification awarded.
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Other Audits


13/0897 CCTV

10-Aug-15	Limited		The Commercial Centre Manager reported that whilst a significant amount of progress has been made in addressing the issues identified in the audit, work is still ongoing and therefore the assurance opinion cannot be raised to Substantial at this time. A consultant has been appointed to advise on the Public Space CCTV system. The consultant has carried out a Technical, Management and Compliance Audit with a view to assessing the system's performance, operation and compliance with relevant legislation, British Standards and Best Practice Guidelines. The results of the Audit, including the required improvements, are currently being assessed and have also been discussed with the company with which the council has a contact for operation of the Public Space CCTV system. In addition to the report, the consultant has also produced a draft Code of Practice, Privacy Impact Assessment and Operation Procedures Manual, these to be subject to consultation as appropriate.
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Whilst the scope of the work carried out by the consultant did not extend to other council CCTV systems, work is currently ongoing with a view to improving management of these systems. Further, since specialist advice is required, the same consultant is to be used to assist in this area to ensure consistency across all council CCTV installations


15-Jun-15	Limited		The Commercial Centre Manager reported that although a significant amount of work has been done, the assurance opinion cannot be raised to Substantial given that actions are still in the process of being implemented.
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13/0908 Commercial Property Leases and Licenses


12-Nov-15	Limited		Whilst some progress has been made, the assurance opinion remains at 'limited' given. This is on the basis that there is still a significant amount of work to be done in order to fully populate the asset management system (Technology Forge) so that the council has a comprehensive record of its property holdings and the system can be utilised to its full potential.
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Other Audits

14/0921 Outdoor Events Management


26-Aug-15 Substantial  Excellent progress has been made with all actions agreed having been implemented. Given the significant amount of progress made substantial assurance can now be provided in relation to outdoor events management.

14/0943 Rent Deposit Scheme


24-Feb-16 Substantial  Substantial assurance has been given on the basis that good progress has been made with implementation of the actions agreed following the original review. Overall management of the Rent Deposit Scheme has been strengthened through the documentation of a Homeless Prevention Fund Policy and associated procedures. Record keeping has improved, however there is scope to further strengthen arrangements with a view to demonstrating transparency through the maintenance of a comprehensive audit trail. This is currently being addressed by the Service.


14-Jul-15 Limited  Limited assurance is given on the basis that whilst good arrangements are in place to ensure that payments made under the Rent Deposit Scheme are legitimate, with checks being carried out to verify that applicants meet set criteria, these checks are not clearly evidenced at present. Record keeping arrangements require improvement therefore to ensure that the council is able to demonstrate transparency, and that a fair and consistent approach has been adopted. A number of actions have been agreed to address this which once implemented should result in substantial assurance being provided.

15/0954 Port Health


14-Jan-16 Maximum  Risks associated with port health functions are very well controlled and systems and procedures in place to prevent the spread of infection disease, and pollution, from vessels are robust. Therefore Internal Audit can provide maximum assurance in relation to arrangements for managing port health related issues.

15/0955 Public Health Funerals


17-May-16 Substantial  The assurance opinion has been raised to substantial to reflect the considerable progress that has been made with implementation of the action plan resulting from the original audit review. Processes and procedures surrounding the administration of Public Health Funerals have been significantly strengthened and appropriate measures have been put into place to ensure that all avenues of responsibility are explored prior to the council accepting responsibility for burial arrangements. A comprehensive audit trail is now in place to support all actions and decisions taken for each public health funeral the council administers or is involved with.

22-Dec-15 Limited  A limited assurance opinion has been given on the basis that although the Council is fulfilling its statutory responsibilities, measures to avoid incurring avoidable expenditure/resource need to be strengthened. There is also scope to improve documentation in order to provide a comprehensive audit trail for each public health funeral administered. Implementation of the agreed action plan will enable a Substantial level of assurance being achieved in this area.

15/0960 RingGo Cashless Parking System

17-Feb-16 Substantial  Substantial assurance has been provided on the basis that efficient and effective arrangements have been put in place in relation to the introduction of a cashless parking system. However, if current arrangements are to extend beyond the initial 12 month trial period they need to be placed on a more formal footing. Actions have therefore been agreed to ensure that a signed Service Level Agreement/contract setting out the contractual roles and responsibilities of both parties is sought and defined objectives, targets and success measures are set and monitored.

15/0963 Safeguarding Adults

13-Jun-16 Limited  A limited assurance opinion has been given on the basis that current arrangements in relation to safeguarding vulnerable adults require strengthening with a view to bringing them in line with the good arrangements already in place for children and young people. An action plan has been agreed which once implemented should result in substantial assurance being achieved relatively quickly, improvements to address some of the issues identified already being in hand.