

**BROMSGROVE DISTRICT COUNCIL**

**AUDIT BOARD**

Date: 18<sup>th</sup> September 2014

**THE INTERNAL AUDIT MONITORING REPORT OF THE SERVICE MANAGER OF THE WORCESTERSHIRE INTERNAL AUDITSHARED SERVICE.**

Relevant Portfolio Holder	Councillor Roger Hollingworth
Portfolio Holder Consulted	Yes
Relevant Head of Service	Sam Morgan, Financial Services Manager
Ward(s) Affected	All Wards
Ward Councillor(s) Consulted	No
Key Decision / Non-Key Decision	Non–Key Decision

**1. SUMMARY OF PROPOSALS**

1.1 To present:

- the monitoring report of internal audit work and performance for 2014/15

**2. RECOMMENDATIONS**

2.1 **The Board is asked to RESOLVE that the report be noted.**

**3. KEY ISSUES**

**Financial Implications**

3.1 There are no direct financial implications arising out of this report.

**Legal Implications**

3.2 The Council is required under Regulation 6 of the Accounts and Audit Regulations 2011 to “undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control”.

**Service / Operational Implications**

3.3 The involvement of Members in progress monitoring is considered to be an important facet of good corporate governance, contributing to the internal control assurance given in the Council’s Annual Governance Statement.

This section of the report provides commentary on Internal Audit's performance for the period 01<sup>st</sup> April 2014 to 31<sup>st</sup> August 2014 against the performance indicators agreed for the service.

**AUDIT REPORTS ISSUED/COMPLETED SINCE THE LAST REPORT:**

**2012/13 AUDIT COMPLETION**

**Shared Service ~ (Shared Service/Transformation Savings and Clarity of Reporting to the Members)**

The critical review of the Corporate Governance (Shared Service/Transformation Savings and Clarity of Reporting to the Members) was requested by the members of the Shared Services Committee to review the accuracy of the savings and the clarity of the information provided to the committee. It was carried out in accordance with the Worcestershire Internal Audit Shared Service Audit Plan for Bromsgrove District Council for 2012/13. This audit reached draft report stage but, in discussion, the s151 Officer requested further work to be undertaken in this area. The audit, therefore, continued during 2013/14 and has now been finalised. The outcome of the review was although management have a clear understanding of Transformation of services there is room for improvements to be made in the way that this is captured and reported to Members. To address this discussions have taken place with the Executive Director ~ Finance and Corporate Resources on areas for consideration including providing clarity into the different types of shared service, consistent reporting, presentation using business plan methodology and clarity over savings to be achieved.

Final Report Issued: 9<sup>th</sup> May 2014  
Assurance: N/a ~ Critical Review

**2013/14 AUDITS COMPLETED**

**Strategic Housing (Final Report stage)**

The review was a critical appraisal concentrating on the Choice Based Letting process as it is provided, in partnership, by Bromsgrove District Council. The appraisal included consideration of the plans to develop housing allocation processes to ensure value for money and financial efficiencies to best meet the needs of local residents. This review did not give an assurance opinion over the control environment due to its nature as a critical appraisal. The review critically reviewed control objectives including Choice Based Lettings, administered through the Home Choice Plus Partnership to ensure they are fully meeting the needs of Bromsgrove District Council's local community and is providing value for money. Also, it assessed whether there are fit for purpose alternative

processes for addressing the housing allocation needs of local residents. It looked at whether these are being fully developed, including consideration of good practice, any alternate processes developed are fully considered in order to determine if Choice Based Letting and the Partnership model is the most appropriate, cost effective and efficient method for allocating housing provision, and, the outcome of any scrutiny of local social housing providers undertaken by the Homes and Communities Agency (HCA) is utilised by the council to ensure the quality of provision in the council's area. The appraisal found good progress had been made in putting in place a revised Allocations Policy to satisfy legislation and in an attempt to best meet the needs of vulnerable households with a connection to the Partnership area. Following the conclusion of the new policy's consultation period, the views of stakeholders now need to be considered and reported back to Bromsgrove District Council's Cabinet members for decision. If, following the completion of the consultation, there is still concern regarding the new policy's local connection requirements, officers and members will need to consider whether the small number of properties awarded to households from the Home Choice Plus Partnership but outside of Bromsgrove District Council, which analysis has shown to be the case, is enough to warrant the potential costs involved in leaving the partnership and setting up a stand alone system. Given the notice periods required to leave the Partnership, and as there is not yet a clear view of whether a stand alone process for Choice Based Lettings is required by Bromsgrove District Council or what that might look like, it is likely that the council will have to adopt the Home Choice Plus Partnership's new Allocation Policy from September 2014. This, however, will give the opportunity to assess the success of the policy in meeting Bromsgrove's residents' needs over time, which can be backed up by factual analysis, with the potential to review for April 2015.

Final Report Issued: 10<sup>th</sup> July 2014  
Assurance: N/a ~ Critical Review

Regulatory Services ~ Hackney Carriage and Private Hire (Final Report stage)

The review was a full system audit concentrating on Hackney Carriage / Private Hire Taxi Licencing processes and enforcement activity of Worcestershire Regulatory Services Shared Service. The audit did not cover any other types of licencing carried out by Worcestershire Regulatory Services as a shared service, for example Alcohol Licences etc. The review considered whether control objectives of Regulatory Services (Hackney Carriage//Private Hire Taxi Licencing) were being achieved including areas such as Hackney Carriage and Private Hire Taxi new application licences are only being granted with the appropriate supporting evidence and payment as well as being in line with legislation and each council's agreed Policy. Also, it considered whether the renewal application licences are only being granted with the appropriate supporting evidence and payment and are in line with legislation and each council's agreed Policy. Other areas of consideration included whether a process

is in place to ensure licences are renewed at the appropriate time, and, monitoring and enforcement arrangements are in place to ensure the public is protected. The review found new and renewed licences for Hackney Carriage / Private Hire Taxi drivers, vehicles and operators are issued by Regulatory Services Licensing Officers only on receipt of required supporting documents and with evidence of payment to districts, which is in line with each council's policy and the legislation. The Uniform system has been live since June 2013 and is being used to record all new applications with renewal records being updated on an ongoing basis. Work is underway in team meetings to further standardise officers' use of the system, and is moving towards full roll out of the Electronic Document and Records Management System (ERDMS) so that all supporting evidence will be scanned into to the Uniform system. However, there remain issues with the integrity of the historical data transferred to Uniform from previous systems, and data cleansing has not yet been fully completed. A new Licensing Officer with an Information Technology background has been recruited and is working on Uniform as a 'project' to improve the integrity of the data held. Due to the data issues, a full reconciliation of licences issued by Worcestershire Regulatory Services compared to income received for licensing to districts cannot yet be completed. A plan for regular licence checks and safety inspections is in place which meets individual Licensing Committee's requirements. A new process has been developed to centrally record all issues raised with drivers, vehicles and operators by district area using Uniform. It is currently too early to judge how successful this is, but ongoing monitoring will be undertaken by the Worcestershire Shared Service Joint Committee as one of the performance measures in the 2014/15 Service Plan.

Final Report Issued: 23<sup>rd</sup> June 2014

Assurance: Moderate

**Depot and Stores ~ Small Tools and Plant (Final Report stage)**

The review was a full system audit concentrating on the Small Tools and Plant system. It reviewed control objectives of the Small Tools and Plant systems to ensure that Inventories are maintained for all small tools and plant. It also considered whether all small tools and plant is purchased and disposed of in accordance with the Council's policies and financial regulations, servicing and maintenance records are kept for all small tools and plant where appropriate, stock including fuel is secure, controlled and can be accounted for, and, adequate insurance coverage is maintained for all plant and machinery. The review found some work has been undertaken in the Grounds Maintenance service area to enhance the system of control for the monitoring of small plants and tools but some of the key controls are not yet in place and / or are not operating effectively, but on the whole are not material. Assurance has been given over the effectiveness of controls within some areas of the system. An inventory system, supported by a number of small plant registers which include photographs of individual items of equipment, has been put in place. However,

this system needs to be further developed and formally communicated so that every disposal is documented, formally authorised in line with the financial regulations, and records are maintained. Unique numbers are assigned to equipment to identify it, however these are re-used when tools are replaced which makes the monitoring of equipment more complex. All small plant and tools are returned to the Depot at the end of each working day and are not stored in vans. However, security of items held in the Ground Maintenance area of the Depot could be further improved.

Final Report Issued: 8<sup>th</sup> August 2014  
Assurance: Significant

Corporate Governance (Protecting the Public Purse) (Final Report stage)

The review was a full review concentrating on the policies and procedures in place. The review did not give an assurance level or provide recommendations but provided evidence of how the Council is or is not conforming to Protecting the Public Purse 2013 as well as assessing policies and procedures in relation to the Audit Commissions Protecting the Public Purse 2014. The review along with the work undertaken with regard to Corporate anti fraud found there were areas where there was inconsistency and application of controls.

Final Report Issued: 9<sup>th</sup> May 2014  
Assurance: N/A ~ Critical Review

ICT (Final Report stage)

The review was a full systems audit concentrating on the controls in operation by IT Services to provide measures of success including ICT helpdesk functionality since the merging of the service for Redditch Borough Council and Bromsgrove District Council. Also included was the control around the starters and leavers from the point where network access is requested, and, whether there is effective and efficient control around the disposal of IT equipment. The audit did not cover the starters and leavers procedures followed by Human Resources, or, the controls around the acquisition of IT equipment as this is covered under Procurement. The review identified weaknesses with regard to the limited number of elements audited in the design and operation of key controls which have resulted in or could result in increased risk and failure to meet the organisation's objectives in the areas reviewed. Internal Audit identified that there are control weaknesses with regard to the Council's ICT inventory and disposals. Isolated weaknesses were also evident with regard to user account administration, and, the measures of activity monitoring.

Final Report Issued: 2<sup>nd</sup> September 2014  
Assurance: Limited

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Date: 18<sup>th</sup> September 2014

#### 2014/15 AUDIT COMPLETED

#### Equality and Diversity (Final Report Stage)

The review was a full systems audit concentrating on Equality and Diversity. The review provided assurance for areas including whether the council has an Equality and Diversity Policy that is aligned to the requirements of the Equality Act 2010, policies are made available to staff and staff are made aware of any changes or updates as they happen and frontline staff are given appropriate training for their role. It also considered whether all council employees are required to undertake Equality and Diversity training, information is readily available to the community in all languages and all methods of communication such as Braille, large print, audio cd etc, and, controls ensure that there is clarity and consistency around the approval and allocation of the Equalities Grant. The review found overall there is a sound system of control in place but some of the expected controls are not in place and / or are not operating effectively therefore assurance can only be given over the effectiveness of controls within some areas of the system. The Equality and Diversity web pages are constantly updated to ensure all information is available to the community. However, the Equal Opportunity Policy has not yet been approved and finalised. Control weaknesses that open up the council to increased risk were identified in relation to the Equal Opportunity Policy, Equality and Diversity training and the Terms of Reference of the Equality and Diversity Forum.

Final Report issued: 28<sup>th</sup> August 2014  
Assurance: Moderate

#### Summary of Assurance Levels:

<b><u>Audit</u></b>	<b><u>Assurance Level</u></b>
<b>2012/2013</b>	
Transformational ~ Transparency of Savings and Reporting to Members	N/A ~ Critical Review
<b>2013/2014</b>	
Strategic Housing	N/A ~ Critical Review
Regulatory Services ~ Hackney Carriage and Private Hire	Moderate
Depot and Stores ~ Small Tools and Plant	Significant
Corporate Governance ~ Protecting the Public Purse	N/A ~ Critical Review
ICT	Limited
<b>2014/2015</b>	
Equality and Diversity	Moderate

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2013/14 Audit requiring management sign off and nearing finalisation.

#### Transformation ~ Corporate Anti Fraud (Report stage)

The review was a full system audit concentrating on areas for Corporate Anti Fraud including policies and the strategic overview to reduce opportunity for fraud and corruption, promote awareness of potential fraud to all staff members, how the organisation manages it's policies to include new legislation, and, declaration registers are in place and monitored. The review, coupled with the Protecting the Public Purse work, found weaknesses in the design and inconsistent application of controls in some of the areas reviewed. Internal audit testing identified that Bromsgrove District Council are not actively promoting fraud awareness throughout the authority. Further work is continuing in this area to ensure a pragmatic approach is adopted for all the areas identified.

Report Issued: 6<sup>th</sup> June 2014

Assurance: To be confirmed when finalised

#### S106's (Draft Report stage)

The review was a full system audit concentrating on S106 Agreements from the point the agreement is signed and will cover the S106 Agreements in place at the time of the audit. The review will not cover the reasoning behind or procedures undertaken to obtain agreement to a S106 Agreements.

Draft Report Issued: 8<sup>th</sup> August 2014

Assurance: To be confirmed when finalised

#### 2014/15 AUDITS ONGOING AS AT 31<sup>st</sup> AUGUST 2014.

#### Data Security (Draft Report Stage)

The review is a full system audit of the Data Security, Storage, Publication and Disposal systems operated by Bromsgrove District Council. There are no specific areas that the audit will not cover. The review will provide assurance on areas including whether the Council has a clear, documented information and security data policy which covers the storage, retention, security, publication and disposal of all data including IT related and this is made available to all staff, a process in place to ensure all data is registered where necessary and stored in accordance with Council policies and procedures and the Data Protection Act 1998; periodic reviews are undertaken to ensure compliance, publication of data and Freedom of Information requests are controlled in accordance with legislation and Council Policy, appropriate plans to address the imminent implications of the Local Government Transparency Code 2014 are in place, the Council is compliant with Public Services Network Code of Connection, the Council has a named data

protection officer (DPO); training is provided on an ongoing basis to ensure all staff are made aware of how data and information should be registered and controlled, retention periods are clearly laid down for storage of information and data which also takes into consideration any statutory requirements; data is stored in accordance with these periods and for no longer than necessary, and, all data and information is disposed of in a controlled and secure manner in accordance with Council policy.

Draft Report Issued: 7<sup>th</sup> August 2014  
Assurance: To be confirmed when finalised

Communications and Media (Fieldwork Review Stage)

The review is a full systems audit concentrating on areas to provide assurance including whether the Corporate Communication Strategy is up to date and being delivered, with evidence of the action plans being addressed, income generating streams are being monitored and reviewed to ensure that any set targets are viable and being achieved and reported accordingly, customer interfaces (e.g. website) are reviewed and updated in a timely manner to a given standard with a clear line of responsibility and accountability, and, Bromsgrove District Council Communication standards and Communication Strategy are published as guidance for managers and Council Members. The review has not included the Print room operations and procedures.

Current position: Fieldwork Review Stage  
Assurance: To be confirmed when finalised

Asset Management (Fieldwork Review Stage)

The review is a full system audit of the Asset Management concentrating on areas to provide assurance including whether the council has a clear, documented asset management policy in place which covers the acquisition and disposal of assets and their valuation, an Asset Management Strategy plan is in place to support its long term objectives and priorities for the management of assets and these are being met, and, the council is following best value and best practice across the county. The audit is a strategic overview of Asset Management and did not cover the day to day maintenance of the Asset Register.

Current position: Fieldwork Review Stage  
Assurance: To be confirmed when finalised



Elections (Fieldwork ongoing)

The review is a full system audit concentrating on Electoral Services as it is operated by Bromsgrove District Council and the plans and progress being made to ensure the introduction of Individual Electoral Registration is successful. The audit will provide assurance with regard to areas including whether the Register of Electors is compiled and accessed in line with statutory requirements; there are up to date guidelines, procedures and checks in place to ensure that elections follow the conditions as laid down in relevant legislation; and, Elections are assessed against the Government's published Performance Standards, and the performance of Electoral Services' is sufficiently monitored by the Authority. Also included will be whether Election costs are accurately recorded, processes for payments to election staff are robust and are able to support recharges made to other bodies, and, plans are in place to ensure the new Individual Registration process is complete by December 2014 in time for the Parliamentary Elections, in line with statutory requirements and will include the new processes being developed to ensure they are robust and fit for purpose.

Current position: Fieldwork ongoing

Assurance: To be confirmed when finalised

Trade Waste (Fieldwork ongoing)

The review is a full system audit concentrating on the domestic refuse collection including garden waste collection. The review will provide assurance on areas including the accuracy and reliability of data produced and used by management to monitor and improve service performance, confirmation of effective planning/optimising of time/resources of waste collection routes, and, that income due is collected at the approved rates in a timely manner, correctly coded, and, arrears are actively pursued. Other areas to be included in the review include stocks of wheelie bins and sacks are properly controlled and that budgetary control is effective. The following areas will not be included within the scope of the audit trade waste, cesspool emptying and bulky waste.

Current position: Fieldwork ongoing

Assurance: To be confirmed when finalised

The outcome of the above audits will be reported to the Board in due course when management have confirmed an action plan and the audits finalised.

**3.4 AUDIT DAYS**

Appendix 1 shows that progress continues to be made towards delivering the Internal Audit Plan and achieving the targets set for the year. As at 31<sup>st</sup> August 2014 a total of 100 days had been delivered against a target of 300 days for 2013/14.

Appendix 2 shows the performance indicators for the service. These indicators were agreed by the Board on the 20th March 2014 for 2014/15.

Appendix 3 shows a summary of the 'high' and 'medium' priority recommendations for those audits that have been completed and final reports issued.

Appendix 4 provides the Board with an analysis of audit report 'Follow Ups' that have been undertaken to monitor audit recommendation implementation progress by management.

**3.5 OTHER KEY AUDIT WORK**

Much internal audit work is carried out "behind the scenes" but is not always the subject of a formal report. Productive audit time is accurately recorded against the service or function as appropriate. Examples include:

- Governance for example assisting with the Annual Government Statement
- Risk management
- Transformation review providing support as a critical review
- Dissemination of information regarding potential fraud cases likely to affect the Council
- Drawing managers' attention to specific audit or risk issues
- Audit advice and commentary
- Internal audit recommendations: follow up review to analyse progress
- Day to day audit support and advice for example control implications, etc.
- Networking with audit colleagues in other Councils on professional points of practice
- National Fraud Initiative.
- Investigations

The Worcestershire Internal Audit Shared Service (WIASS) is committed to providing an audit function which conforms to the Public Sector Internal Audit Standards.

We recognise there are other review functions providing other sources of assurance (both internally and externally) over aspects of the Council's

operations. Where possible we will seek to place reliance on such work thus reducing the internal audit coverage as required.

WIASS confirms it acts independently in its role and provision of internal audit.

**Recruitment**

- 3.6 To ensure the delivery of the 2014/15 plan there is close and continual monitoring of the plan delivery, forecasted requirements of resource – v – actual delivery, and where necessary, additional resource will be secured to assist with the overall Service demands. During the first two quarters of the year the Service managed a vacant post, recruited an Auditor and a Quality Assurance Officer to replace a leaver and agency person. This has impacted on productivity in the early part of year. Appropriate action has been undertaken to ensure the remaining resource is spread evenly between all our partners for effective audit plan delivery. The Service Manager remains confident his team will be able to provide the required coverage for the year over the authority's core financial systems, as well as over other systems which have been deemed to be 'high' and 'medium' risk.

**Customer / Equalities and Diversity Implications**

- 3.7 There are no implications arising out of this report.

**4. RISK MANAGEMENT**

The main risks associated with the details included in this report are:

- failure to complete the planned programme of audit work for the financial year; and,
- the continuous provision of an internal audit service is not maintained.

These risks are being managed via the 4Risk risk management system within the Finance and Resources risk area.

**5. APPENDICES**

- Appendix 1 ~ Internal Audit Plan delivery 2014/15  
Appendix 2 ~ Key performance indicators 2014/15  
Appendix 3 ~ 'High' and 'Medium' priority recommendations summary for finalised reports  
Appendix 4 ~ Follow up summary

**6. BACKGROUND PAPERS**

Individual Internal Audit reports held by Internal Audit.

**7. KEY**

N/a

**AUTHOR OF REPORT**

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# BROMSGROVE DISTRICT COUNCIL

## AUDIT BOARD

Date: 18<sup>th</sup> September 2014

### APPENDIX 1

#### Delivery against Internal Audit Plan for 2014/15

1<sup>st</sup> April 2014 to 31<sup>st</sup> August 2014

Audit Area	DAYS USED TO 31/08/14	FORECASTED DAYS TO END OF Q2 ~30 <sup>th</sup> September 2014	2014/15 PLANNED DAYS
Core Financial Systems (see note 1)	11	14	87
Corporate Audits	0	10	58
Other Systems Audits(see note 2)	73	76	119
<b>TOTAL</b>	<b>84</b>	<b>100</b>	<b>264</b>
Audit Management Meetings	8	7	15
Corporate Meetings / Reading	3	2	5
Annual Plans and Reports	3	4	8
Audit Committee support	2	4	8
Other chargeable(see note 3)	0	0	0
<b>TOTAL</b>	<b>16</b>	<b>17</b>	<b>36</b>
<b>TOTAL</b>	<b>100</b>	<b>117</b>	<b>300</b>

#### Notes:

Note 1: Core Financial Systems are audited in quarters 3 and 4 in order to maximise the assurance provided for Annual Governance Statement and Statement of Accounts.

Note 2: Full number of budgeted days may not be used due to small 'call off' budgets, e.g. consultancy, investigations, not being fully utilised.

Note 3: 'Other chargeable' days equate to times where there has been significant disruption to the ICT provision resulting in lost productivity.

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Date: 18<sup>th</sup> September 2014

#### KEY PERFORMANCE INDICATORS 2014/15

#### APPENDIX 2

#### **Key Performance Indicators (KPIs) for 01<sup>st</sup> April 2014 to 31<sup>st</sup> August 2014.**

The success or otherwise of the Internal Audit Shared Service will be measured against some of the following key performance indicators for 2014/15 i.e. KPI 3 and 4. Other key performance indicators link to overall governance requirements of Bromsgrove District Council.

	<b>KPI</b>	<b>Trend requirement</b>	<b>2012/13 Year End Position</b>	<b>2013/14 Year End Position</b>	<b>2014/15 Position as at 31<sup>st</sup> August 14</b>	<b>Frequency of Reporting</b>
1	No. of 'high' priority recommendations	Downward	8	*12	1	Quarterly
2	No. of moderate or below assurances	Downward	3	8	1	Quarterly
3	No. of customers who assess the service as 'excellent'	Upward	2	4 (5 issued: 4x Excellent & 1x Good)	None reported at time of agenda	Quarterly
4	No. of audits achieved during the year	Per target	Target = 21 Delivered = 21	Target = 15 (minimum) Delivered = 19 (with a further 2 in draft)	Target = 17 (minimum) Delivered = 1 (1 in draft)	Quarterly

\*This figure only includes finalised audit report recommendations therefore is subject to change (i.e. increase) depending on the draft report outcomes.

WIASS operates within and conforms to the Public Sector Internal Audit Standards 2013.

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**Definition of Audit Opinion Levels of Assurance**

Opinion	Definition
<b>Full Assurance</b>	<p>The system of internal control meets the organisation's objectives; all of the expected system controls tested are in place and are operating effectively.</p> <p>No specific follow up review will be undertaken; follow up will be undertaken as part of the next planned review of the system.</p>
<b>Significant Assurance</b>	<p>There is a generally sound system of internal control in place designed to meet the organisation's objectives. However isolated weaknesses in the design of controls or inconsistent application of controls in a small number of areas put the achievement of a limited number of system objectives at risk.</p> <p>Follow up of medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
<b>Moderate Assurance</b>	<p>The system of control is generally sound however some of the expected controls are not in place and / or are not operating effectively therefore increasing the risk that the system will not meet its objectives. Assurance can only be given over the effectiveness of controls within some areas of the system.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
<b>Limited Assurance</b>	<p>Weaknesses in the design and / or inconsistent application of controls put the achievement of the organisation's objectives at risk in many of the areas reviewed. Assurance is limited to the few areas of the system where controls are in place and are operating effectively.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
<b>No Assurance</b>	<p>No assurance can be given on the system of internal control as significant weaknesses in the design and / or operation of key controls could result or have resulted in failure to achieve the organisation's objectives in the area reviewed.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>

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## Definition of Priority of Recommendations

<b>Priority</b>	<b>Definition</b>
<b>High</b>	<p>Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives.</p> <p>Immediate implementation of the agreed recommendation is essential in order to provide satisfactory control of the serious risk(s) the system is exposed to.</p>
<b>Medium</b>	<p>Control weakness that has or is likely to have a medium impact upon the achievement of key system, function or process objectives.</p> <p>Implementation of the agreed recommendation within 3 to 6 months is important in order to provide satisfactory control of the risk(s) the system is exposed to.</p>
<b>Low</b>	<p>Control weakness that has a low impact upon the achievement of key system, function or process objectives.</p> <p>Implementation of the agreed recommendation is desirable as it will improve overall control within the system.</p>



# AUDIT BOARD

**APPENDIX 3**

**‘High’ & ‘Medium’ Priority Recommendations Summary for finalised audits.**

Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
<b>Audit:Regulatory Services ~ Hackney Carriage and Private Hire 2013/14</b>					
<b>Summary:</b> The review was a full system audit concentrating on Hackney Carriage / Private Hire Taxi Licencing processes and enforcement activity of Worcestershire Regulatory Services Shared Service. The audit did not cover any other types of licencing carried out by Worcestershire Regulatory Services as a shared service, for example Alcohol Licences etc.					
<b>Assurance: Moderate</b>					
1	High	<p><b>Reconciliation of Income</b> There is currently no full annual reconciliation of payments received by districts for taxi licences to licences awarded. This is planned but has not yet been undertaken due to the significant issues experienced with the integrity of the data held on the Uniform system. In addition, testing has shown that there is variation in the way in which districts record income from taxi licensees, which would make some reconciliations challenging, for example there are not always references to the licensee/receipt number in the general ledger for Bromsgrove District Council and Worcester City Council.</p> <p>There is also variation in the consistency of data held in hard copy files.</p>	Risk that licences are issued without proper payment being made/coded to the correct ledger account, leading to financial loss and reputational damage.	<ul style="list-style-type: none"> <li>• Worcestershire Regulatory Services to continue to work to cleanse data in Uniform and hard copy files so that accurate information on licence income received can be provided to districts for reconciliation to ledgers.</li> <li>• Worcestershire Regulatory Services and Head of Finance Services in Worcester City Council and Bromsgrove District Council to review and consider processes that will make reconciliation possible.</li> </ul>	<p><b>Responsible Manager:</b> Licencing &amp; Support Services Team Manager (Worcestershire Regulatory Services)</p> <p>Interim Financial Services Manager (Worcester City Council) Financial Services Manager (Bromsgrove District Council)</p> <p><b>Implementation date:</b>  By December 2014</p>

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Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
2	Medium	<p><u>Fee Setting</u>                      There is considerable variation between councils in terms of Licence fees and the duration for which they are held prior to requiring renewal. For some authorities there needs to be a more transparent process for setting taxi licence fees annually by Licensing Committees. There is no current requirement for standardisation, but the legislation states that no profit can be made by licensing authorities from licensing income.</p> <p>The Deregulation Bill, when it receives Royal Assent, will standardise licence durations, but this will further highlight disparity between licence fees across districts.</p>	<p>Risk of challenge regarding why fees and durations of licences vary which cannot be responded to, leading to reputational damage.</p>	<p>Worcestershire Regulatory Services to complete the planned fees exercise for taxis across all districts to calculate an approximate 'cost' to the Shared Service.</p> <p>Districts to consider the cost of licensing at a district level to arrive at a total actual cost.</p> <p>Districts to consider how/whether to move to more transparent charging processes.</p>	<p><b>Responsible Manager:</b>                      Licensing &amp; Support Services Team Manager (Worcestershire Regulatory Services)</p> <p>All district councils' Section 151 Officers</p> <p><b>Implementation date:</b>                      WRS are watching the journey of the Deregulation Bill closely; a report outlining the impact of the Deregulation Bill has already been presented to the Management Board for their consideration and agreement.</p> <p>Finance teams will need to work with WRS to arrive at an actual cost of a licence once the impact of the Bill is realised and implementation timescales understood.</p> <p>In the meantime, WRS will be undertaking the planned fees exercise for taxis from September 2014 onwards.</p> <p>Districts to consider implications of fees exercise by April 2015 for 2015/16.</p>

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Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
<b>Audit: Depot and Stores ~ Small Plant and Tools 2013/14</b>					
Summary: The review was a full system audit concentrating on the Small Tools and Plant system. It reviewed control objectives of the Small Tools and Plant systems to ensure that Inventories are maintained for all small tools and plant.					
<b>Assurance: Significant</b>					
1	Medium	<p><b><u>Inventory control</u></b>                      Work has been undertaken to set up a process for recording and monitoring of small plant &amp; tools in the Grounds Maintenance team. This is still relatively new and has not yet been fully formalised or fully communicated.</p> <p>Testing has identified the following issues:</p> <ul style="list-style-type: none"> <li>• Although there is an expectation that a full reconciliation of small tools and plant equipment to the inventory record will be undertaken annually, this has not been formally scheduled;</li> <li>• Not all records of disposals have been fully completed with date of disposal, reason and authorisation, or moved to the 'scrapped' folder to make it possible to trace the history of an item;</li> <li>• An identifier is given to each piece of equipment, but this is re-used each time a tool is scrapped and replaced, rather than a new, unique number</li> </ul>	<p>Risk that equipment may be missing but is presumed out in the field or cannot be fully identified, leading to financial loss.</p>	<p>Team to move to formalise the new processes, taking into account all issues identified.</p> <p>Ensure that all disposals/scrapping of equipment is electronically authorised by the Service Manager (or by Team Leader with delegated responsibility) in line with financial regulations.</p> <p>In addition, electronic records of all scrapped items should be maintained, and the workshop's hard copy record of the small plant registers should always be kept up to date, possibly by moving to using the electronic version.</p> <p>Begin to use a new identifier number for each new item purchased, even if this is linked to an old number, rather than re-using.</p>	<p><b>Responsible Manager:</b>                      Environmental Services Manager (K Hiron)</p> <p><b>Implementation date:</b>                      30<sup>th</sup> September 2014</p> <p>Spreadsheet to be developed detailing all vehicles and plant to monitor from purchase to disposal.</p> <p>There will be specific restrictions on those allowed to edit the spreadsheet.</p> <p>In addition the spread sheet will include fleet numbers, serial/registration numbers, make model, current value and stored location.</p> <p>All disposals will be authorised in line with Financial Regulations and an Annual audit is to be implemented at the start of each financial year</p> <p>We do not believe that the</p>

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Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
		being generated • The photographs of items in the small plant registers do not show the unique identifier or serial number and, as the identifier is re-used, it is not possible to verify that the photograph shows the item currently in use.		Consider when fully moved to Locality/Place teams how equipment will be maintained and monitored.	introduction of place teams will alter the way the equipment is used, monitored or maintained.
<b>Audit: ICT 2013/14</b>					
Summary: The review was a full systems audit concentrating on the controls in operation by IT Services to provide measures of success including ICT helpdesk functionality since the merging of the service for Redditch Borough Council and Bromsgrove District Council.					
<b>Assurance: Limited</b>					
1	High	<p><b><u>Starters and Leavers</u></b></p> <p>Internal Audit identified 3 out of the 12 starters from the sample testing to have been processed without sufficient evidence of approval from their Line Managers.</p> <p>It was also noted that there is no control in regards to ensuring the Manager has approved it prior to it being sent to ICT.</p> <p>In addition, Internal Audit identified that there is no control around the changes to network access requested through IT.</p>	<p>Unauthorised access given to staff members that may lead to inappropriate use and fraudulent activities and data mismanagement leading to reputation damage and potentially financial loss.</p>	<p>ICT Services need to ensure that they only provide additional access for members of staff via appropriate line management approval.</p>	<p>We have updated the Starter and Leaver forms on the Intranet to reflect the need for management approval. We have also added a new form to deal with changes to peoples roles within the organization – the new forms have been discussed at ICT team meetings to ensure they are being used correctly. The forms now also automatically raise a helpdesk call and update the helpdesk call and the ORB section with audit trail</p>

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Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
		The IT Access Policy currently states that the Line Manager is required to request for the starter or leaver to get network access.		<p>ICT must act in accordance with the corporate IT Access Policy.</p> <p>A review of the policy must be done at least bi-yearly basis and needs to incorporate all the relevant references to BDC and RBC, be version controlled and be published in such a way to ensure all staff have access to it</p>	<p>All ICT staff are expected to comply with Corporate Policies and the Netconsent product audits all staff to check they have read and agreed the policies.</p> <p>Policy is reviewed every 12 months as part of the Netconsent process</p> <p>Responsible Manager:</p> <p>Head of Business Transformation and Organisational Development (to include HR)</p> <p>Implementation date:</p> <p>Complete</p>
2	Medium	<p><b><u>Written Procedures-Disposals of ICT equipment</u></b></p> <p>Internal Audit identified that there were no guidelines available to Council employees with regard to the process of disposal of ICT equipment. It was also identified that there is</p>	Failure to Comply with council policies leading to inappropriate handling of disposal procedure leading to reputation damage	ICT Services must ensure that guidelines are available for all Council staff in regards to identifying redundant equipment and action required e.g. sending to ICT	<p>Guidance is given in several policies explaining to staff the correct procedure for identifying redundant equipment.</p> <p>The polices are currently being</p>

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Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
		no written procedure used by ICT staff or given to RBC and BDC employees to help identify equipment regarded as redundant.		to assess whether it must be either disposed of or re-used.	summarised into a document that is easier to read to help make this clearer.  Responsible Manager:  ICT Operations Manager  Implementation date:  Complete
3	Medium	<p><b><u>Inventory Management</u></b></p> <p>There is no formal process for periodically reviewing the ICT inventory, to ensure all equipment can be accounted for.</p> <p>Internal Audit identified valuable Council Assets (e.g. laptops) that were not tagged or recorded on any of the Council's Asset Inventory list including the location of the asset.</p> <p>Testing also identified that prior to January 2013, there is no record of items that have been disposed of or re-used by Council employees.</p>	Inadequate monitoring leading to unnoticed theft or inappropriate use, potentially leading to financial loss and reputational damage	<p>ICT services need to ensure that all valuable Council Assets are recorded and tagged including their locations and can be accounted for, with annual checks performed as a way of certifying information held in the Council systems is correct.</p> <p>Instances of missing equipment should be investigated and reported appropriately to management and/or the Police.</p>	<p>Finance are currently procuring a new system that will include an Asset management module. ICT have stated their intention to use this to manage their valuable items. A Procedure is now in place to check information remains valid by completing a spot check every 6 months.</p> <p>The procedure for dealing with missing equipment is stated in ICT policies that are auditable via the Netconsent product.</p>

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Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
		It should be noted that there is currently an in-house system being used to record the disposal of assets and any items rebuilt by the ICT Technicians for re-use.		The Service also need to ensure that there are adequate records to support any disposals and re-used equipment in the Council at all times.	<p>A new company has been selected to dispose of redundant ICT assets. They provide all documentation required including a record of destruction.</p> <p>Responsible Manager:</p> <p>ICT Transformation Manager</p> <p>Implementation date:</p> <p>March 2015</p>
4	Medium	<p><b><u>Contracts</u></b></p> <p>ICT were unable to locate the contract between the Council and Disposal Company to confirm the equipment disposal arrangements. Therefore, there is no evidence to show that the contract is reviewed or benchmarked to ensure the Council is acting efficiently and effectively in the disposal of equipment</p>	The inability to identify non-compliance with contractual agreement by both parties and potential mismanagement of the disposed equipment leading to potential financial implications and reputational damage for the Council.	A review of the contract between the Council and the Disposal Company should be undertaken on a regular basis as stipulated in any contract to ensure that the agreed Terms and Conditions are in line with all legislative requirements relating to disposal of Council equipment, and, the contract remains fit for purpose.	<p>A new company has been selected (Aug 2014) to dispose of ICT Assets (Re PC) – they have all legislative requirements to enable them to undertake this work and we have data processing agreements with them. This will be reviewed on an annual basis.</p> <p>Responsible Manager:</p> <p>ICT Transformation Manager</p> <p>Implementation date:</p>

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Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
					Complete.
5	Medium	<p><b><u>ICT Disposal</u></b></p> <p>The software used to erase and wipe down the hard drives of disposed equipment is not recommended for use by large organisations/companies</p>	<p>Sensitive data may be left on IT equipment leading to potential huge fines, financial loss and reputation damage to the Council.</p>	<p>The Council must investigate a more appropriate tool for wiping down data on IT equipment that due to be sent for disposal.</p>	<p>ICT are trialling Paragon Hard Disk Manager for a month with a view to purchasing a full licence for £500 if successful. This is a recommended piece of software for the removal of data in larger organisations.</p> <p>Responsible Manager: ICT Transformation Manager</p> <p>Implementation date: October 2014</p>
6	Medium	<p><b><u>Disabling inactive users</u></b></p> <p>The ICT Services are not performing checks that include long periods of inactivity of network access. There is also no evidence to show checks have been performed on a regular basis for network accounts to disable or delete them.</p>	<p>There is potential for unauthorised network access which could compromise the data leading to reputation damage and financial loss</p>	<p>A review of inactive users on the network and accounts that require deletion from the Council systems should be performed on a regular basis e.g. every 3mths.</p>	<p>A process will be put in place to ensure a check is carried out of staff who have not logged on for over 4 weeks. The check will be on a 4 weekly basis.</p> <p>Responsible Manager: ICT Transformation Manager</p> <p>Implementation date:</p>



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Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
					December 2014
<b>Audit: Equality and Diversity 2014/15</b>					
Summary: The review was a full systems audit concentrating on Equality and Diversity. The review provided assurance for areas including whether the council has an Equality and Diversity Policy that is aligned to the requirements of the Equality Act 2010, policies are made available to staff and staff are made aware of any changes or updates as they happen and frontline staff are given appropriate training for their role.					
<b>Assurance: Moderate</b>					
1	High	<p><b>Training</b> Induction training including up to date equalities training is not provided to new employees of the Council.</p> <p>It should be noted the draft Equal Opportunity policy states that all new staff must have induction training and on-going training in this area.</p> <p>Some training was undertaken in 2013 however this was only provided for managers and did not reflect any changes imposed under the Draft Equal Opportunity Policy 2013.</p>	There is a reputational risk to the council if the organisation and its staff have a lack of awareness and sufficient training in this area which could lead to a breach of regulations potentially resulting in prosecution.	<p>In order to comply with the Equalities Act 2010 that requires all staff to have an awareness of Equality and Diversity, all staff including newly appointed officers to be provided with equalities training. For new members of staff this could be incorporated into an induction process for example an electronic information pack/guide or formal induction meeting.</p> <p>Once training has been provided this is to be recorded to ensure that the Council can provide evidence of training if required in the future.</p>	<p><b>Responsible Manager:</b> Policy Manager</p> <p>The policy team will work with human resources to include equalities and equal opportunity as part of a broader corporate induction.</p> <p>There will also be an extension of current in-house training around equalities to reach more staff and to address specific equalities issues as appropriate.</p> <p><b>Implementation date:</b> October 2014</p>
2	Medium	<p><b>Draft Equal Opportunities Policy</b> A draft Equal Opportunities Policy</p>	Failure to adhere to this	The draft policy needs to be	<b>Responsible Manager:</b>

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Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
		was produced following the launch of a new Equality Act 2010. This is being reviewed by Human Resources before it can be finalised and approved and published on the Council's website.	legislation could lead to prosecution as well as reputational risk for the Council.	reviewed by Human Resources, to ensure it is still in line with the requirements for the Council and the Equality Act 2010, before finalising and putting forward to Council for approval and adoption.	<p>Policy Manager</p> <p>The Policy Team and Human Resources are working together to finalise the draft policy. Human Resources are reviewing the document to see how it links in with their own procedures and how they will be affected by the changes. After approval and adoption the policy will be launched to staff to raise awareness across the Council.</p> <p><b>Implementation date:</b> 30<sup>th</sup> September 2014</p>
3	Medium	<p><b>Terms of Reference</b></p> <p>The Equality and Diversity Forum was set up in July 2005 as a partnership between the Council and the community. The Terms of Reference of this Forum were last drawn up in August 2008.</p>	Reputational damage if the Equality and Diversity Forum terms of reference are not in line with the Equality Act 2010	The terms of reference for the Equality and Diversity Forum to be reviewed to ensure they are in line with the Equality Act 2010.	<p><b>Responsible Manager:</b> Policy Manager</p> <p>Meetings of the Equality and Diversity Forum are held every quarter. The Policy Team will be looking to agree new terms of reference at the December meeting which will coincide with any changes in procedures that may be due to take place at this time.</p> <p><b>Implementation date:</b> 30<sup>th</sup> December 2014</p>
end					

## **AUDIT BOARD**

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### **APPENDIX 4**

### **Follow Up**

#### **Planned Follow Ups:**

In order to continue to monitor progress of implementation, 'follow up' in respect of audit reports is logged. The table provides an indication of the action taken against those audits and whether further follow up is planned. Commentary is provided on those audits that have already been followed up and audits in the process of being followed up to the end of August 2014. Exceptions will be reported to the Committee.

For some audits undertaken each year follow-ups may not be necessary as these may be undertaken as part of the full audit. Other audits may not be time critical therefore will be prioritised as part of the overall work load.

Follow up in connection with the core financials is undertaken as part of the routine audits that are performed during quarter 3.

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<u>Audit</u>	<u>Date Final Audit Report Issued</u>	<u>Service Area</u>	<u>Assurance</u>	<u>Number of High, Medium and Low priority Recommendations</u>	<u>Date to be 1st Followed up or outcome</u>	<u>2nd</u>
					High and Medium Priorities 6mths after final report issued as long as implementation date has passed	High and Medium Priorities still outstanding 3mths after previous follow up as long as implementation date has passed
<b>2012-13 Audits</b>						
Procurement / Contract Compliance	20th May 2013	Financial Services Manager	Significant	2 'Medium' priority recommendations in relation to the Public website and contracts forwarded to Legal Services.	To be undertaken as part of the 2014/15 audit programmed for quarter 2	

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Markets	21st March 2013	Head of Planning Services	Limited	3 'high' and 3 'medium' priority recommendations in relation to Insurance documentation, cash collection, Market procedures & related paperwork, Management Information, Terms & Conditions and Reconciliations.	Apr-14	
Street Scene inc abandoned vehicles, fly tipping, etc.	7th January 2013	Head of Environmental Services	Significant	2 'medium' priority recommendations in relation to Data for Management Monitoring Information and utilisation of system.	The follow-up in April 2014 has been agreed. Out of the 2 'medium' priority recommendations 1 in relation to Data for Management Monitoring Information had been implemented and 1 in relation to utilisation of the system was in progress.	Oct-14

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Cemeteries	26th April 2013	Head of Environmental Services	Significant	1 'high' and 1 'medium' priority recommendations in relation to fees and charges and paying in of remittances.	1 High Priority recommendation - Followed up February 2014 and has been implemented. Moderate priority recommendations will be followed up in April 2014	Apr 14
Parks & Open Spaces (Sanders Park)	18th March 2013	Karl Stokes	Moderate	3 'medium' priority recommendations in relation to Internal Checks- banking, Incomplete Banking Records and contractors checks.	The follow-up in April 2014 has been agreed. Out of the 3 'medium' priority recommendations 2 in relation to Internal Checks - Bankings and Incomplete Banking records have been implemented and 1 in relation to Contractors checks is in progress.	Nov-14

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Regulatory Service/Environmental Health	2nd August 2013	Head of Regulatory Services	Limited	3 'high' and 1 'medium' priority recommendations in relation to procedures for notification of debtors, reconciliations, license fee increase and performance monitoring reports.	Feb-14 ~ under consideration	
<b>2013-14 Audits</b>						
Land Charges	29th July 2013	Head of Legal, Equalities and Democratic Services and Legal Services Manager	Full	No 'high' or 'medium' priority recommendations to follow-up		
Environmental Crime Enforcement	16th July 2013	Community Safety Manager	N/A Critical Review	No 'high' or 'medium' priority recommendations to follow-up		

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Building Control	29th October 2013	Head of Planning and Regeneration and Building Control Manager	Significant	1 'high' and 1 'medium' priority recommendations in relation to breaking even and receipting of receipts.	Apr-14 ~ under consideration	
Dial a Ride - BURT	10th October 2013	Head of Community Services	Significant	2 'medium' priority recommendations in relation to Service level Agreement and Quarterly Review Minutes.	Issued awaiting head of Service confirmation	
Debtors	27th February 2014	Financial Services Manager	Significant	No 'high' or 'medium' priority recommendations to follow-up		
Main Ledger	19th February 2014	Financial Services Manager	Significant	No 'high' or 'medium' priority recommendations to follow-up		



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Risk Management	30th April 2014	Executive Director (Finance and Resources)	Limited	6 'medium' priority recommendations in relation to Risk management strategy and training, risk register reviews and entries, Consistency of Risk Management approach and 4Risk systems administration.	Oct-14	
Treasury Management	16th April 2014	Financial Services Manager	Significant	No 'high' or 'medium' priority recommendations to follow-up		
Shared Services - Regulatory	30th May 2014	Head of Regulatory Services and Executive Director Finance and Resources	Moderate	1 'high' and 2 'medium' priority recommendations in relation to Performance monitoring data, budget setting and information for fee setting.	Nov-14	
Asset Management	16th April 2014	Financial Services Manager	Significant	1 'medium' priority recommendation in relation to Vehicle insurance Details.	Oct-14	

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Council Tax	24th March 2014	Head of Customer Access & Financial Support and Revenue Services Manager	Moderate	1 'high' and 5 'medium' priority recommendations in relation to Financial Reconciliations, Discounts and Exemptions, Valuation Officer Referrals, Unbanded Properties, New Properties and Credit Balances.	To be followed up as part of the 2014/15 audit	
NNDR	25th March 2014	Head of Customer Access & Financial Support and Revenue Services Manager	Limited	1 'high' and 5 'medium' priority recommendations in relation to Financial and Property Reconciliations, Valuation Officer referrals, Empty Property Inspections, New Properties and Credit Balances.	To be followed up as part of the 2014/15 audit	

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Benefits	7th March 2014	Head of Customer Access & Financial Support	Significant	4 'medium' priority recommendations in relation to Council Tax and General Ledger Reconciliations, Essential Living Fund Management, Cash Voucher and Essential Living Fund Reconciliations.	To be followed up as part of the 2014/15 audit	
Creditors	1st April 2014	Financial Services Manager	Moderate	1 'high' priority recommendation in relation to late payments legislation.	To be followed up as part of the 2014/15 audit	
Corporate Fraud	6th June 2014	Executive Director (Finance and Resources) and Head of Legal, Equalities and Democratic Services	Limited	3 'high' and 2 'medium' priority recommendations in relation to Fraud Awareness, Money laundering Policy, Officers declaration of interests, Corporate Fraud Procedures and the Whistle Blowing Policy	Dec-14	

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Regulatory - Hackney Carriage and Private Hire Licensing	23rd June 2014	Head of Regulatory Services	Moderate	1 'high' and 1 'medium' priority recommendations made in relation to reconciliation of income and fee setting.	Dec-14	
Strategic Housing	10th July 2014	Executive Director & Deputy Chief Executive and Strategic Housing Manager	N/A - Critical Review	No 'high' or 'medium' priority recommendations to follow-up		
Depots and Stores	8 <sup>th</sup> August 2014	Head of Environmental Services and Environmental Services Manager	Significant	1 'medium' priority recommendation in relation to inventory control.	Feb-15	
ICT	2 <sup>nd</sup> September 2014	Head of Business Transformation and Organisational Development and ICT Transformation Manager	Limited	1 'high' and 5 'medium' priority recommendations to follow-up in regard to starters, leavers and user accounts, procedures, inventory management, contracts and	Mar-15	

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<u>Audit</u>	<u>Date Final Audit Report Issued</u>	<u>Service Area</u>	<u>Assurance</u>	<u>Number of High, Medium and Low priority Recommendations</u>	<u>Date to be 1st Followed up or outcome</u>	<u>2nd</u>
				disposals.		
<b>2014-15 Audits</b>						
Equality and Diversity	28 <sup>th</sup> August 2014	Corporate Senior Management Team	Moderate	1 'high' and 2 'medium' priority recommendations made in relation to training, policy and terms of reference.	Feb-15	
end						