

AUDITS COMPLETED BETWEEN 1st APRIL 2018 & 30th SEPTEMBER 2018

Pest Control & Animal Welfare

Assurance Level

Assurance: SATISFACTORY

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
<ul style="list-style-type: none"> Pest control contracts should be clearly documented with full payment received prior to the commencement date in accordance with Financial Regulation D2.20. An up to date record should be available for all contracts containing all relevant details to enable adequate monitoring. 	<ul style="list-style-type: none"> The Operations Manager (Environmental Services) is the Chair of the Staffordshire Pest Control and Animal Welfare Group. All Local Authorities in Staffordshire meet quarterly to discuss and benchmark against each other, ensuring that all parties are providing a consistent service. Any pricing/legislations changes etc. are then rolled out across the High Peak also to ensure consistency within the Alliance.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Security/Storage/Stock					2	1
Pest Control Record Keeping					1	
Commercial Pest Control Contracts			1			1
Stray Dogs					3	
Staff Training					1	
Total			1		7	2

VAT

Assurance Level

Assurance: SATISFACTORY

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
<ul style="list-style-type: none"> The bad debt write off procedure should be reviewed to ensure that VAT is reclaimed where applicable. 	<ul style="list-style-type: none"> VAT returns were found to be accurate and submitted prior to the deadline. Technical releases are monitored and planned for.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Procedure Notes					1	
Invoices					1	
Write Offs			1			
VAT Reclaim					3	
Accounting for VAT					1	
Partial Exemption						1
Total			1		6	1

Commercial Properties

Assurance Level

Assurance: SATISFACTORY

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
<ul style="list-style-type: none"> All rental amounts should be collected in accordance with the lease agreement. 	<ul style="list-style-type: none"> A disposal strategy for land and property has recently been approved. Regular liaison with Recovery staff to promptly identify overdue amounts.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Leases			1		4	
Policies & Procedures					2	
Key Lists					1	
Document Retention						1
Risk Registers					1	
Risk Assessments					1	
Total			1		9	1

Media & Communications

Assurance Level

Assurance: SATISFACTORY

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
<ul style="list-style-type: none"> Periodic meetings should be held with all services to document future media & communication requirements as identified within service plans, project plans, forward plans etc, to enable a co-ordinated approach across the Alliance. 	<ul style="list-style-type: none"> All press releases are compiled by the Media & Communications Team to ensure accuracy and consistency. Cost effective methods of distributing communications and publications are utilised.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Documented Strategies and Procedures			1		1	
Corporate Style Guide					1	1
Accuracy of Published Documents					1	
Images						2
External Suppliers					1	
Total			1		4	3

Transparency Code 2015

Assurance Level

Assurance: SATISFACTORY

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
	<ul style="list-style-type: none">A responsible officer has been identified for all categories of publications required by the Local Government Transparency Code; and a co-ordinating role has been assigned to a member of the Transformation Team. As a consequence substantial improvements have been made since the previous audit, both in terms of the quality of the information published, and compliance with frequencies.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Local Authority Land					1	
Social Housing Asset Valuation List					1	
Publication Format					1	
Total					3	

Leisure Contract Management

Assurance Level

Assurance: SATISFACTORY

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
<ul style="list-style-type: none"> Inventories should be managed in accordance with Schedule 11 (HPBC) and Schedule 12 (SMDC) of the contract. Copies of insurance policies (Employers Liability and Public Liability) should be received and checked for adequacy on an annual basis in compliance with clause 23 (HPBC) and 24 (SMDC) of the contracts. 	<ul style="list-style-type: none"> Regular meetings are held with the contractor to discuss any contract related matters. Procedures are in place to ensure that leisure centre charges are agreed prior to implementation. Management fee payments are calculated annually and approved prior to payment.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Procurement					1	
Contract Management			2		5	
Customer Complaints					1	2
Total			2		7	2

Housing Rents

Assurance Level

Assurance: SATISFACTORY

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
<ul style="list-style-type: none">• System administrators should receive training appropriate to their role which should include how to run reports directly from OHMS detailing users, user groups and user access levels.• A review of the users and user groups should be undertaken with Service Managers to ensure that staff have the necessary access levels appropriate to their role.	<ul style="list-style-type: none">• The rent debit was correctly calculated and applied to the OHMS system.• Rent decrease letters were sent out within the required deadline, ensuring that tenants were given 28 days notice prior to the increase on 3rd April 2017.• Cash received as per the income management system is regularly reconciled to the OHMS rent system.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Rent Debit Reconciliation						1
System Access			2			
Warden Charges						1
Total			2			2