

AUDITS COMPLETED BETWEEN 1st MAY 2018 & 30th JUNE 2018

Freedom of Information

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 Infreemation system was implemented in 2016 which has streamlined and standardised the procedure for dealing with FOI requests. • A Guidance Document and Infreemation procedure notes are available to all staff via the Intranet.

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
Publication Scheme					1	
FOI Requests					1	
Internal Reviews					3	
Total					5	

Carelink

Assurance Level

Assurance: LIMITED

It is our opinion that controls currently in place within the system provide limited 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"> Any DBS certificates which have expired should be promptly renewed. Formal stock records should be maintained to record all items of stock delivered and distributed. A Procurement exercise should be undertaken to ensure that a suitable provider of the Carelink monitoring service is arranged prior to the expiry of the current contract. Adequate procedures should be developed between the Recovery and Carelink service with regard to the recovery of Carelink debts. A review of the Carelink scheme should be undertaken based on the current knowledge of the future funding and structure of the service to determine the most effective operating model. 	<ul style="list-style-type: none"> Corporate recruitment procedures have been followed with regard to the appointment of Carelink staff. All staff have been provided with IT equipment to enable mobile access to client information.

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
DBS Checks			1			
Induction & Training					5	
Stock Records			1			
IT Equipment					1	
Risk Assessments					1	
Client Documentation					1	3
Client Visits					1	1
Promotion of the Carelink Service						1
Client Satisfaction						1
Carelink Monitoring Service			1		3	
Income			1		2	2
Staffing Costs			1			2
Service Costings					1	
Total			5		15	10

Regeneration

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"> Contract awards/extensions should be appropriately processed, with all payments being made in accordance with Procurement Procedure Rules. 	<ul style="list-style-type: none"> Project roles and responsibilities have been established for each project. Project monitoring procedures are well established.

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
Risk Registers					2	
Procurement			1			
Total			1		2	

Non-Domestic Rates

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 Council has taken appropriate steps to effectively manage any implications as a result of the Business Rates Retention Scheme. HPBC is part of a county-wide pool resulting in an estimated financial benefit of approximately £200,000 in 2018/19.• Cash received via the Paris Income Management system is regularly reconciled to both the NNDR system, and Integra Financial Management system.• A sample of VO schedules reviewed showed that these are reconciled to the NNDR system regularly and promptly.

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
Property Inspections					1	
Year End Procedure					2	
Refunds					1	
Total					4	

Legal Services

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"> Documentation should be securely stored with appropriately restricted access. 	<ul style="list-style-type: none"> Electronic registration of title with the Land Registry is now complete. Appropriate contracts are in place to source external legal support where necessary.

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
Document Storage			1			
Document Sealing					1	
Iken					1	
Time Recording						1
Legality Guide					1	
Anti Money Laundering Policy					1	
Service Level Agreements						1
Purchase Orders					1	
Total			1		5	2

General Ledger

Assurance Level

Assurance: SUBSTANTIAL

It is our opinion that controls currently in place within the system provide substantial 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 end of year bank reconciliation was carried out promptly and found to be in balance.• A sample of journals reviewed were found to be correctly authorised and contained sufficient detail.• Regular control account reconciliations are carried out.

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
Financial Regulations & Procedure Rules					1	
Total					1	

Licensing

Assurance Level

Assurance: LIMITED

It is our opinion that controls currently in place within the system provide limited 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 Licensing Act 2003 applications should be supported with sufficient documentation and processed in accordance with the relevant policies and procedures. A procedure should be developed to ensure that the details of a licence are correct prior to issue, and that the correct licence is available in the LalPac system. DBS reports should be retained securely for the duration of the licence and then disposed of responsibly in accordance with the Data Protection Act. A procedure should be developed to ensure that applications/renewals received for small society lotteries are supported with fully completed application forms. The backlog of licences pending should be prioritised, and procedures implemented to ensure that licences are produced and issued promptly upon receipt. 	<ul style="list-style-type: none"> All licences sampled had been appropriately approved. There is a procedure in place to respond to complaints. There is a procedure in place to ensure fees and charges are approved prior to the start of the financial year.

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
Policy & Procedures					2	
Electronic Filing System					1	
Logging of Applications					1	
Licence Application Documentation			1		1	
Licence Content			1			
Disclosure & Barring Service (DBS)			1			
Other Licences					1	
Small Society Lottery Licences			1		1	
Returns					1	
Income Management					3	
Processing of Applications			1			
Enforcement					1	1
Staff Training (LalPac)					1	
Total			5		13	1

Housing Strategy

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"> Sufficient documentation should be submitted and adequately assessed for all right to buy grant applications, and grants should not be paid until documentary evidence has been received from the recipient to confirm that expenditure has been incurred. 	<ul style="list-style-type: none"> An Empty Property Strategy and implementation plan has been developed. A significant grant has been provided for the development of affordable homes at Brown Edge Road.

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
Right to Buy Grants			2		1	
Empty Property Strategy					2	
Total			2		3	

Payroll

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"> • Reconciliations between the Payroll system and HR establishment lists should be undertaken on a regular basis and adequate records of this retained. • Access to sensitive and personal employee data should be appropriately restricted. • Assurance should be obtained that the migration to the MyView Payroll system was accurately completed. • A procedure should be implemented to ensure that adequate controls are in place to identify and correct employee payment errors. 	<ul style="list-style-type: none"> • The establishment is updated and amended independently of the payroll staff. • The reconciliation of the payroll data to Integra is completely independent of the payroll staff. • Reconciliations of payroll data are undertaken on a monthly basis.

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
Establishment			1		2	1
Management Reporting						1
Access Rights			1			1
MyView System Upload			1			
Overtime					1	
Exception Reporting					1	
Employee Payments			1		3	
Total			4		7	3

Recovery

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">2017/18 collection rate targets were achieved for Business Rates, Council Tax and Sundry Debtors; with Housing Rents only being 0.63% behind target.

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
Policy & Procedure Notes					1	
Write Offs					3	
Bailiffs					2	
OHMS System						1
System Access					1	
Reminders						1
Total					7	2

Housing Benefits

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"> • Appropriate checks should be undertaken prior to writing off housing benefit overpayments. • All new claims should be processed in accordance with the Alliance's 'Risk Based Verification Policy'. • The risk based verification system should be effectively monitored with regular reports being submitted to the appropriate body. 	<ul style="list-style-type: none"> • Risk based verification system is now fully implemented with the vast majority of claims being submitted online.

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
Performance Reporting					1	
Risk Based Verification			2		1	
Backdated Claims					1	
Claims Processing						1
Reconciliations					1	
Overpayments			1		2	
Restricted Access Accounts					1	
Total			3		7	1