

APPENDIX B**Reasons for original assurance levels given (below Excellent)**

AUDIT REVIEW	ASSURANCE LEVEL	ISSUES NOTED
Theatres Reconciliations	Performing Inadequately	<ul style="list-style-type: none">• Reconciliations not carried out on a monthly basis.• Variances required investigating.• No evidence retained of checks being made.
Information Governance – Records Management	Performing Inadequately	<ul style="list-style-type: none">• General lack of awareness and understanding, especially that digital documents must be treated in the same way as hard copies.• Retention and Disposal Schedule not being followed.• Policies and guidance only in draft.• Retention and Disposal Schedule in need of review.• No disposal dates noted on documents – especially in W2.• No documented filing or naming conventions.
Housing and C. Tax Benefits	Performing Well	<ul style="list-style-type: none">• Claims not reviewed on a periodic basis due to lack of resources.• Evidence of benefit applications closed without being correctly actioned. (Two cases identified)
Project Management Controls	Performing Adequately	<ul style="list-style-type: none">• No clarity of how to decide if a piece of work should be classed as a project and then approved.• Lack of business cases written for projects.• Project workbook (guidance) was not used for projects.• Lack of project plans.• Lack of timetables for projects• Post Implementation Reviews not being carried out and therefore “lessons learned” not recorded.• Covalent was not used to document projects.
Cafi Creditors	Performing Well	<ul style="list-style-type: none">• Records being retained beyond the limit set in the Retention and Disposal Schedule.

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Creditors	Performing Well	<ul style="list-style-type: none">• Late completion of Goods Received Notes by departments.• Invoices being delivered to departments leading to delay in putting them onto the system for payment.• Large numbers of new creditors continue to be set up.
Catering	Performing Inadequately	<ul style="list-style-type: none">• Lack of written procedures.• Stock counts not carried out on a monthly basis.• Stock is only counted and not reconciled to expected stock levels.• Overstock of wine resulting from transfer of stock from Convex.• There appears to be a high level of write offs with regard to wastage and lack of recording and monitoring wastage.• Processes around till readings, discrepancies and monitoring of no sales etc. were lacking.
Community Grants	Performing Well	<ul style="list-style-type: none">• Some financial and other information from groups had not been supplied or chased.• Some groups regularly received funding from the Council and it is felt that consideration should be given to tendering for these services.
Land Charges and Searches	Performing Well	<ul style="list-style-type: none">• Testing revealed that 31 officers around the Council had access to the Land Charges register that allows them to make entries. A further nine officers listed on the system no longer work for the Council.

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H R Management	Performing Well	<ul style="list-style-type: none">• Details of amendments are not automatically sent to Payroll by W2.• Absence is recorded using Firmstep. This does not automatically highlight incomplete processes and so any incomplete steps are monitored and chased manually.• Compromise Agreements (Settlement Agreements) do not specifically state that confidentiality clauses do not prevent the employee from raising a legitimate public interest concern.
Corporate Complaints	Performing Adequately	<ul style="list-style-type: none">• W2 does not contain sufficient documentation that evidences that departments who are not responding to customer complaints within the acceptable time frame are being chased.• In many cases W2 is not being updated with the responses to complaints from departments.• Customers are not being informed where a complaint is going to take longer to resolve than the 10 working days as per procedure.• Compliments received by departments are not being passed onto the Customer First team to log into Covalent.• There is no process in place that gives customers the opportunity to comment on how their complaint was handled.• There is no evidence of a process in place that monitors the types of complaints received and their frequency.

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Civica Icon	Performing Adequately	<ul style="list-style-type: none">• Some procedure notes could not be found.• Slow response times during searches.• Internal emails to inform users of problems is not sent automatically.• The system allows for duplicate files to be input.• When key staff are absent there is a lack of knowledge in the team of how the system works.• There is a need for relevant end users to be more involved in the setting up of new systems.• Help desk support from Civica is poor.
Leaseholders Recharges	Performing Well	<ul style="list-style-type: none">• Details of arrears actions are not held on Orchard for major works invoices – held elsewhere.• Aged Debt analysis report figures did not match those on individual accounts.• Arrears actions not taking place at intervals set in policy.
Tenancy Management	Performing Inadequately	<ul style="list-style-type: none">• Testing identified relevant documents were not sent in with applications and were not later requested.• Some data was held elsewhere on W2 but no link was given nor the location of the other data noted.• Decisions on how banding was allocated was not recorded.• Photo ID is not being requested or retained.• It was not possible to tell whether documents received in the post and scanned had been original documents or copies.• Tenancy review forms are not being sent out to tenants.• There is no whistleblowing phone number for reporting tenancy fraud.

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		<ul style="list-style-type: none">• Succession rights are not fully laid down in the Tenancy Policy.
Community Enforcement	Performing Well	<ul style="list-style-type: none">• Procedures need to be written for use by all Neighbourhood Advisors.• There is limited information about the Neighbourhood First Advisors held on the website.• An income target for issuing penalty notices is still in existence although it has been agreed to move toward advice/education instead.• Procedures do not state that instances of racial graffiti should be reported to the police and no evidence is retained to indicate whether any had.

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