

## APPENDIX B

AUDIT REVIEW	ASSURANCE LEVEL	ISSUES NOTED
Cash and Bank	Performing Well	<ul style="list-style-type: none"> <li>In one subsidiary account there was a lack of paperwork to back up authorisation for cheques issued.</li> <li>One instance of bank charges taken out of an account exceeding that invoiced had not been noted.</li> </ul>
Creditors	Performing Well	<ul style="list-style-type: none"> <li>Authorised signatory list required updating.</li> <li>Purchase orders not being raised at time of ordering goods/services.</li> <li>Creditors' invoices being addressed to depts. rather than to central payments team thus causing delays.</li> <li>No specific checks being carried out to identify possible duplicate creditors.</li> </ul>
Housing Rents	Performing Well	<ul style="list-style-type: none"> <li>Orchard showed gaps in communication over arrears for which no explanations were noted.</li> <li>A discrepancy between two reports which have to be matched was missed when it was checked. (Benefit system to Orchard).</li> </ul>
Housing and C. Tax Benefits	Performing Well	<ul style="list-style-type: none"> <li>In some cases C. Tax Benefits had been applied without taking Single Person Discount into account.</li> </ul>
Housing	Performing Well	<ul style="list-style-type: none"> <li>Procedures do not require staff to declare if they have any connection with an applicant.</li> <li>Housing procedures document in need of updating.</li> </ul>
Health and Safety	Performing Well	<ul style="list-style-type: none"> <li>Lack of awareness training for new staff.</li> <li>Lack of Health and Safety courses on Ollie.</li> <li>Accident report forms not always completed.</li> <li>Workplace inspections were not always being carried out.</li> </ul>
Covalent	Performing Well	<ul style="list-style-type: none"> <li>Lack of supporting evidence for PIs uploaded onto Covalent.</li> <li>Covalent is not currently used for Financial Monitoring.</li> <li>Need to explore linking corporate priorities to individual targets.</li> </ul>

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Devolved Budgets	Performing Well	<p>This scheme is run very well. However there is a lack of checks around estimated costs compared to payments requested and on works being completed. These checks are missing because the scheme was set up with a view to keeping bureaucracy to a minimum. These risks were considered and accepted by Members when the scheme was set up. However, because these risks are inherent in the system it is not felt that a higher assurance level can be given.</p>
Theatres	Performing Well	<ul style="list-style-type: none"><li>• Reconciliations not being carried out and variances investigated on a monthly basis.</li><li>• Cash collection agency not keeping the Council informed of staff changes.</li><li>• "No sales" rung through tills are not noted with reasons.</li></ul>
Officers Expenses	Performing Adequately	<ul style="list-style-type: none"><li>• Expenses authorised by officers without the correct level of authorisation to do so.</li><li>• Items purchased which should have been bought from suppliers using purchase orders.</li><li>• Expenses coded to incorrect general ledger codes.</li><li>• Mileage claims for trips made outside the borough boundary which should have been claimed as second class rail fare.</li><li>• Inadequate details of journeys given on mileage claims.</li><li>• Copies of insurance certificates showing business cover are not being provided to Payroll.</li></ul>

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Use of Council Vehicles	Performing Inadequately	<ul style="list-style-type: none"> <li>• Use of Private and Leased Vehicles Policy is in draft and has been awaiting finalisation for some time.</li> <li>• The draft policy needs to be revisited to include updates about the use of log books for recording mileage and reason for journey, security of keys, annual checks of driving licences as well as citing two appendices in the body of the policy.</li> <li>• It was not made clear whether council vehicles could be used for personal reasons in any circumstances. (Following a decision by CMT this should now be clearly stated in the policy).</li> </ul>
Asset Management Plan	Performing Well	<p>Work is currently ongoing on actioning recommendations from the CIPFA report. Progress is being monitored on Covalent and reported to Scrutiny.</p> <p>The assurance level has been given as “Well” because there is still a lot of work to be carried out to address all the recommendations.</p>
Civil Contingencies	Performing Well	<ul style="list-style-type: none"> <li>• Emergency plan needs to be reviewed and updated where applicable as there are several references which are out of date.</li> <li>• In discussions with officers it was clear that there was not the level of awareness of the plan as would be expected.</li> </ul>
Food Safety and Hygiene	Performing Adequately	<ul style="list-style-type: none"> <li>• Out of date policies and procedures.</li> <li>• Delays in carrying out inspections.</li> <li>• Not retaining internal monitoring evidence.</li> </ul>

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Disabled Facility Grants	Performing Well	<ul style="list-style-type: none"><li>• Not ensuring that applicants sign all parts of forms.</li><li>• Clarification needed on forms re who is applying and signing (e.g. applicant or relative)</li><li>• APP not updated with full details.</li></ul>
Towner Collection	Performing Adequately	Most issues identified were around the recording of works on the database. As it stands no assurance can be given that the database accurately records what works are owned or on loan not their current location.