

KEY RECOMMENDATIONS FROM REPORTS ISSUED
[Bold text in brackets shows the management response]

P1 & P2 AUDIT RECOMMENDATIONS ONLY**TRAVEL & SUBSISTENCE CLAIMS 2005/06** [Follow up Oct 06]

- (P2) That a reminder is given to all managers of the need to carry out arithmetical checks of all travel & subsistence claim forms which they are authorising.
[Reminder sent 8/9/06]
- (P2) That the Payroll Officer retains all future data relating to the payment of employees for a period of 10 years, in line with the current corporate Record Retention Guidelines.
[Statutory retention periods were met but the Council's own guidelines required a longer retention period]
[Audit also sent a reminder to Management Group about the Record Retention Guidance 8/9/06]
- (P2) That Audit carry out a spot check of a sample of claimants' insurance policies as part of the audit follow up.
[Also recommended to Managers that they carry out at least an annual check that claimants have a valid driving licence. Reminder sent 8/9/06]

LICENSING PROCEDURES 2006/07 [Interim Follow up Oct 2006]

- (P2) That cashiers enter the applicant's name in the narrative field reference of the Cash Receipting system [exactly as entered in the Legal cash book], rather than the name of the person who has signed the cheque. This will enable payments to be identified in Cash Receipting and the FMS, which can then be reconciled to the Licensing records to ensure all income is accounted for.
- (P2) That licensing income recorded on the FMS is reconciled to the Legal records of licensing income, to ensure that income is accurately accounted for. Ideally, this should be done on a monthly basis, to confirm the accuracy of the management accounts, but – as a minimum – it should be done by the year-end to ensure final accounts are accurate. Accountancy staff provide FMS print outs, showing the total cumulative amount for each detailed income code. Legal staff could check these amounts against their own records of fees received [as per the spreadsheet already completed] and then refer any discrepancies for investigation by Accountancy staff.
- (P2) That an explanation is noted on the file, or on the LALPAC system, should any statutory deadlines not be met.
- (P2) That, to ensure awareness of all aspects of the Data Protection requirements, all Licensing staff should attend a Data Protection training session.
- (P2) That Audit check a sample of annual maintenance fees / renewals as part of the follow up audit. [No transactions of this type as at 18/7/06].

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CAPITAL ACCOUNTING 2006/07

No recommendations made

FINAL ACCOUNTS PROCESS 2006/07

No recommendations made

NATIONAL NON DOMESTIC RATES [NNDR] 3 GRANT CLAIM 2005/06**[Follow up Feb 07]**

- P2** That the Senior Financial Controls Officer compiles comprehensive written procedures for the completion of NNDR 3 returns.
- P2** That the Senior Financial Controls Officer receives training on the Pro IV system to ensure the relevant information can be extracted to complete the NNDR 3 grant claim return.
- P2** That the Audit Commission's Grant Instructions / Guidance Notes are obtained prior to the return being submitted to the auditors and the return checked for accurate completion against the guidance.
- P2** That a timetable is drawn up, including deadlines, to detail the stages of the Grant Claim process.
- P2** That the grant claim is reviewed to confirm that the automatic calculations are correct and sole reliance should not be placed on the computer verification.
- P2** That all figures used to compile the Grant Claim are cross referenced to the source documentation.

BEREAVEMENT SERVICES 2006/07 [Interim Follow up March 2007]

These recommendations relate only to the controls aspect of the audit. The full action plan relating to the Charter for the Bereaved has been submitted to OSC Environment 04/09/06, as part of the Bereavement Strategy. This action plan is available upon request.

- P2** That the Open Spaces Manager arranges independent stock checks at least half yearly and that the stock records are initialled and dated by the officer carrying out the check.
- P2** That uniforms are no longer given to an employee without having the logo printed on them first and all uniforms should be returned upon termination of the employee's contract.

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COUNCIL TAX 2006/07 [Follow up April 2007]

- P2** That the RBS Team Leader retains working papers or signs and dates the reports showing arrears / credits carried / brought forward to evidence that checks have been carried out.
[To be carried out on total figures at the year end]
- P2** That all relevant post should be re-indexed to new properties to ensure all documentation supporting an account is complete.
[Assessors to re-index to the new properties from 11/9/06. Too big a job to do go back and do all the old ones.]
- P2** **B/fwd from 05/06 audit:**
That a risk assessment analysis is undertaken to identify those properties where documentation relating to discounts is out of date and prioritise properties for review to confirm there is no change of circumstance.
[There is a planned programme for Single Person Discounts to be put in place as part of a Cumbria wide initiative. Looking at using a private company to carry out risk assessments.]
- P2** That the Senior Financial Controls Officer ensures that the reconciliation of Council Tax with the FMS is brought up to date.
- P2** That the RBS Assessments & Accounts Officer (Visits) ensures all copies of the Building Notifications are filed and kept in date order.
[This has been started]
- P2** That the Revenue and Benefits Manager monitors the situation and investigates the reasons why all property exemption classifications are currently not inspected.
[Risk assessment has been carried out of all types of unoccupied properties. The Revenues & Benefits Manager will review the risk assessment and document her reasons for decisions and produce a policy].
- P2** That all inspections should be updated on the Academy system following a visit.
[Reminder to be given to all Visiting Officers]
- P2** That, as part of the follow up, audit check that staff are recording the reason for the refund in the appropriate field on the Academy system.
- P2** **B/fwd from 2005/06 audit:**
That, in order to maintain separation of duties, all refunds should be authorised by a second employee. Alternatively, spot checks should be made by an independent officer and this check should be evidenced.
[Agreed as part of the 2005/06 audit that spot checks would be made.]
- P1** That, as part of the follow up, audit test a sample of write offs from 06/07 and ensure that all supporting documentation (including 05/06) have authorised signatures, in line with Financial Regulations.

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- P2** That each time the “Super User” password is used to amend the system, then the user should record their name on the notes screen.
[Not agreed for re-profiling payment/instalment plans. However, agree to make a note for all other uses of the Super User ID]
- P2** That the Revenue and Benefits Manager monitors the performance re actioning changes to Council Tax accounts, to identify if this is a longer term problem.
- P2** That the Revenues and Benefits Manager updates the list of information reports / allocation of responsibility and checks that these reports are being reviewed and acted upon.
- P1** That the Revenues and Benefits Manager ensures that all staff are aware of the importance of confidential documents being locked away at the end of each day and periodically carries out a spot check to ensure that this is being done.
[Reminder to be issued then spot check to be undertaken]
- P2** That a report showing credit balances should be run at least quarterly and, where appropriate, customers should be refunded.
[To be run at end of each quarter.]
- P2** That written procedures are drawn up if these are required to supplement the Academy manual. These could include checklists for registering an account / carrying out amendments, routines for obtaining management reports and carrying out reconciliations, for example.
[Need to identify areas where procedures are needed. Then procedures to be written with the aid of the Assessors].
- P2** That supervisors regularly review and test check work.
[The Revenues & Benefits Service Team Leader currently carries out test checks of the more complex issues of new starters’ work. However, not agreed at present for the experienced staff and for straightforward work, due to resource issues. Resource position to be reviewed by 31/3/07.]