

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

**P1 & P2 AUDIT RECOMMENDATIONS ONLY**

**DISABLED FACILITIES GRANTS 2006/07 [Follow up in April 2007]**

- P2** That written procedures should be updated in line with current practice and revised legislation. The updated procedures should include the payment process.
- P1** That the official application form should be revised in line with Statutory Instrument 2003 No. 2707. **[Not implemented as at April 2007]**
- P2** That, when the application form is revised, we add the warning that “*information provided will be checked thoroughly and may be shared with other organisations handling public funds in order to prevent and detect fraud.*” Applicants should be required to sign and confirm that they consent to this.
- P1** That, to comply with legislation, the tenant should complete a Tenant’s Certificate and this should be retained on the case file. [The landlord’s permission will still be required to carry out the works.] **[Implemented]**
- P2** That, once an Admin Support Assistant has been recruited to fill the current vacancy, further training on the M3 system should be arranged to obtain management reports.
- P1** That the 2006/07 approvals be reviewed to identify if there are any cases where a means test should have been carried out in respect of those in receipt of Council Tax Benefit or Housing Benefit (where these applicants were not also in receipt of Income Support, Income Based Job Seekers Allowance or Pension Guarantee Credit). [As at 14/12/06, there had been 30 approvals. Of these 5 have been reviewed as part of this audit and were found to be means tested where appropriate.]  
**[Still no resources to do this as at April 2007]**
- P1** That, with immediate effect, the line manager should ensure that a means test has been carried out, where appropriate, before signing the grant approval. [In accordance with legislation as at 25/1/07, a means test is required except if the relevant person(s) is a child or is an adult in receipt of Income Support, Income Based Job Seekers Allowance or Pension Guarantee Credit]. **[Implemented]**
- P2** That the Occupational Therapist be requested to forward all estimates obtained for the proposed works.
- P2** That a different officer should sign the approval of grant to the one who authorises the payment. If the payment authorising officer is not available when the payment is due, then he should retrospectively check and countersign the payment authorised by the approvals officer.
- P2** That either the pre and post inspections are rotated between 2 different officers or, if only one Technical Officer is in post, that the line manager carries out a 10% check of post inspections to ensure the approved works have been carried out and were appropriate for grant funding.

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- P2** That the services actually provided in each case be considered before the standard charge is applied when the works have been completed and payment is due.
- P2** That any changes to the budget “split” for grants is notified to the Senior Accountancy Officer, to enable accurate budget monitoring and reporting.
- P1** That files awaiting transfer to archive, should be held in a locked cupboard or cabinet. **[Implemented]**

**PAYROLL 2006/07 [Follow up May 2007]**

- P2** That the payroll section maintains a copy of the Authorised Signatories list.
- P2** That all new starters’ birth certificates and educational qualifications should be checked and these checks should be evidenced on the individuals file.

**BENEFITS 2006/07 [Follow up July 2007]**

- P2** That a second employee checks the parameters in the system, particularly in respect of the self-employed personal allowances for 2007/08, to ensure that they are correct.
- P2** That the Recovery Team Leader compiles written procedures in relation to write-offs.
- P2** That systems access is reviewed to ensure that only the Recovery Team Leader and her deputy can post write-offs.
- P2** That the workload of the nominated officer for appeals is reviewed in line with the Number of appeals received and with any backlog arising.

**NATIONAL NON DOMESTIC RATES [NNDR] 2006/07 [Follow up April 07]**

- P2** That access rights to the NNDR module be reviewed to ensure separation of duties be maintained between the Account Registration and the Recovery Teams.
- P2** That consideration should be given to revised procedures, and who will be responsible, for reconciliation of NNDR refunds to the FMS following the introduction of the new FMS in April 2007.
- P2** That
- The need for authorisation, where the special arrangement extends beyond the end of the financial year, should be incorporated in written procedures;
  - Where authorisation has been given, the Recovery Team Leader should note this on the account.
- P2** That, pending receipt of documentation, the note on the account recommending Suppression should include the source of the information.

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**LOANS & INVESTMENTS 2006/07 [Follow up in August 2007]**

- P2** That the office manual is completed and finalised by incorporating the missing Elements.
- P2** That an officer is appointed to deal with any suspicions of money laundering which may arise. This should include the appointment of a deputy so that there are appropriate cover arrangements in case of absence.
- P2** That a review is undertaken of the risks involved within the administration of treasury management, to be included either within the manual (if deemed most appropriate) or the operational risk register, so that Management can be confident that all risks have been identified and can then be appropriately managed.
- P2** That reconciliations should be performed and reviewed in a timely manner. For example, the reconciliation should be performed by say the 20<sup>th</sup> of the following month, of the month end that the reconciliation period covers and the independent review should take place say within two weeks of that date.
- P2** That the auto date facility is not used when preparing letters and reports because the date leads to the loss of the audit trail on the system.
- P2** That a clear audit trail is maintained of correspondence stating authorised officers and their capacity to act on behalf of CBC.
- P2** That a list of authorised officers is sent to the brokers.