

COPELAND BOROUGH COUNCIL - AUDIT SERVICESPriority Key:

P1. S.151 Issue

P3. Desirable

RECOMMENDATIONS DATABASE - OUTSTANDING ITEMS - 31 MARCH 2007

P2. Key Control

P4. For Information

Audit Year	Audit	Rec. No.	Rep. Ref.	Priority	Recommendation	Action Agreed	Responsible Officer's)	Department	Target Date	Implemented	New Target Date	New Responsible Officer's)	Comments
2006/07	Corporate Governance 2005/06	24	6.4	-	Organise systematic 360 degree feedback from a sample of stakeholders	Consider further peer review	Corporate Team	Corporate	Dec 2006 28/02/07	PART	Pending decision on Local Govt July 2007	L Murphy Chief Executive	Discussed with Allerdale. Joint meeting held with both Corporate Management Teams. No further action pending decision on Local Government Reorganisation.
2005/06	Statement on Internal Control	3		M	There needs to be full compliance with the revised Complaints Procedure issued in October 2005. Further training to be given on this.			Corporate		PART	April 07 Oct 07	Corporate Team J Salt Head of Customer Services	Managers reminded of the procedure. Further review of procedure.
2005/06	Statement on Internal Control	2		M	Quarterly performance discussions held with the Service Heads and Directors should be formally documented and available for review.			Corporate		NO	30/6/07	H Mitchell Head of Policy & Performance	Use of CoValent to lodge records of discussion in 2007/08
2005/06	Cash Receipting	2	2.2	P2	Cashiers attend any future data protection training that the Council offers.	As recommendation. Training need to be identified as part of staff development interviews.	P Wadsworth Customer Services Manager	Customer Services	30/6/06 31/10/06 31/3/07	PART	31/7/07	Stephen Fawcett Customer Services Manager	3 cashiers attended the training. The Customer Services Manager has a list of those still requiring the training. These are to be booked on the sessions being held in June / July 2007.
2006/07	Council Tax	5	4.3	P2	B/fwd from 2005/06 That all copies of the Buildings Notifications are filed and kept in date order.	As recommended	R Ronaldson RBS Technical Support Officer	Customer Services	Immediately 30/9/06 31/12/06	PART	Ongoing	C Sewell RBS Assessment & Accounts Officer	Building Regs Applications and Building Regs Commencements are now filed in date order. Building Regs Completions are kept but are still to be filed in order, so they can be easily retrieved. Not a priority given current workload.

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2006/07	Council Tax	18	11.4	P2	B/fwd from 2005/06 That supervisors regularly review and test check work.	The RBS 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 straightforward work, due to resource issues.	K Corby Revenues and Benefits Manager	Customer Services	Resource position to be reviewed by 31/3/07	PART	31/7/07	K Corby Revenue and Benefits Manager	New starters are still being checked as at 2/1/07. New target date for existing staff 31/07/07
2004/05	Council Tax	2	1.4	P2	That the reconciliation of the Council Tax system properties to the Valuation Office Listings is carried out by a different person to the one entering the changes from the Valuation Office listings. If this is not possible, spot checks should be carried out by the Supervisor.	Not agreed. No one else would have the awareness of the changes made to know when something was wrong. However, spot checks will be carried out.	Anne Spedding Local Taxation Manager	Customer Services	Spot checks to commence January 2005 once the new system is in place. 31/8/05 31/10/05 31/3/06 31/10/06 31/12/06 31/3/07	NO	30/06/07	K Corby Revenues and Benefits Manager	RBS Team Leader (A Spedding) currently inputting and balancing changes, so recommend a monthly report to the Revenues and Benefits Manager for spot checking. Further training needed for spot checking. [Internal Audit does carry out an annual random sample check of changes made to Valuation bandings to ensure these are in line with the Valuation Office Listings.] Still outstanding training needed.
2006/07	Council Tax	3	2.4	P2	B/fwd from 2005/06 That a risk assessment analysis is undertaken to identify those properties where documentation relating to discounts is out of date and prioritize properties for review to confirm there is no change of circumstance.	As recommendation	K Corby Revenues and Benefits Manager	Customer Services	30/3/07	PART	31/10/07	K Corby Revenues and Benefits Manager	There is a planned programme for Single Person Discounts to be put in place as part of a Cumbria wide initiative. It has been agreed to have a partnership of the 6 District Councils and a private company - Experian. Exercise started on 19 March 2007. Review letters are to be sent out in May 2007. Target end date 31/10/07.

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2005/06	NNDR	5	9.3	P2	That, to enable spot checking that transfers are valid and to provide an audit trail, notes should be included on the relevant notes screen detailing the reasons for the transfer. Regular supervisory spot checks should be undertaken.	Notes will be entered on partial transfers and supervisory spot checks from transfer reports will be undertaken.	A Spedding RBS Team Leader & K Corby Revenues & Benefits Manager	Customer Services	With effect from June 2006 & With effect from July 2006	PART	31/07/07	K Corby Revenues & Benefits Manager	Confirmed as part of 2006/07 audit that notes were made on transfers. However, supervisory spot checks were still outstanding. Training need.
2005/06	NNDR	2	4.4	P2	That supervisory spot checks are undertaken on refunds to check that these are valid.	A Spedding will pass all reports at month end to K Corby to select a sample for spot checking	K Corby Revenue and Benefits Manager	Customer Services	With effect from July 2006	PART	31/07/07	K Corby Revenue and Benefits Manager	A Spedding files a copy of all NNDR refund reports, ready for review. Spot checks had been carried out on Council Tax refunds but not NNDR refunds, as at 02/01/07. Training required revised target date of June 07.
2005/06	Sundry Debtors	10	4.9	P2	that additional training sessions should be held, once the Sundry Debtors Handbook has been updated, for all employees involved in the Sundry Debtors process to ensure that they are all aware of their roles and responsibilities.	The Head of Customer Services has agreed to take the lead on this.	J Salt Head of Customer Services	Customer Services	Following revision of the sundry debtors handbook	PART	Following revision of the sundry debtors handbook	J Salt Head of Customer Services	Some training/awareness sessions have been held. Amendments to processes will be needed on implementation of the new Sundry Debtors module [planned Go Live 1/4/07]. Further training will be undertaken when the Sundry Debtors Handbook has been revised in line with the new processes. Legal section have target date of 30/9/07.
2005/06	Corporate Governance 04/05	4	2 (c)	P2	B/fwd from 2003/04: That performance reports link performance / outputs with financial budgets / expenditure.	As Recommendation	S Borwick Head of Finance & Business Development	Finance & Business Development	30/9/04 30/9/05 31/12/05 Following appointment of Policy Team Leader 31/3/07	PART	Ongoing	S Borwick Head of Finance & Business Development	Service plans for 2007/08 now include resource planning. Covalent performance system now in place. Further developments to continue over time.

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2005/06	Sundry Debtors	19	7.4	P2	that , prior to the go live date for the MVM Building Control, it is identified how the invoice data will be extracted from the MVM system and who will be responsible for manual input of Building Control invoices into the Sundry Debtors system, until an automatic download can be implemented.	As recommended	P Crone ICT Team Leader C Nicholson Accountancy Services Manager	Finance & Business Development	Prior to go live date	PART	Pending decision on Go Live for MVM	M Everingham ICT Systems Team Leader	Managed to extract invoice details using an access database, but needs more work. Live date for Building Regulations has now been deferred by the Service unit.
2005/06	Sundry Debtors	7	4.2	P2	that the Sundry Debtors Handbook is updated to reflect the new responsibilities for recovery of the debts. This should include direct guidance as to what the individuals within the departments should be doing.	C Boyce has agreed to take the lead on revision of the Handbook, with input on procedures from T Carr (Recovery) and from J Finlay (Accountancy).	C Boyce Legal Services Manager	Legal & Democratic Services	30/6/06 31/10/06 31/3/07	PART	30/9/07	M Jewell Senior Legal Services Officer	As at 16/11/06, the Sundry Debtors Handbook had been updated in line with the requirements of the existing Debtors System. However, a new Sundry Debtors module was introduced on 1/4/07, which will involve changes to processes. Time was being allowed to become familiar with the new system and to resolve any teething problems. The Handbook will than be revised and distributed . Training would be given on the new processes.
2005/06	Sundry Debtors	8	4.5	P2	that the section of the Sundry Debtors Handbook which deals with the wording of the invoices is extended to cover all types of invoices which are raised by all departments. [Audit will supply details of these].	As recommendation	C Boyce Legal Services Manager	Legal & Democratic Services	30/6/06 31/10/06 31/3/07	PART	30/9/07	M Jewell Senior Legal Services Officer	As at 16/11/06, the Sundry Debtors Handbook had been updated in line with the requirements of the existing Debtors System. However, a new Sundry Debtors module was introduced on 1/4/07, which will involve changes to processes. Time was being allowed to become familiar with the new system and to resolve any teething problems. The Handbook will than be revised and distributed . Training would be given on the new processes.

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2005/06	Sundry Debtors	12	4.12	P2	that all staff involved in the raising and recovery of Sundry Debts are given a copy of the Sundry Debtors Handbook.	As recommendation	C Boyce Legal Services Manager	Legal & Democratic Services	Following revision of the sundry debtors handbook	PART	30/9/07	M Jewell Senior Legal Services Officer	As at 16/11/06, the Sundry Debtors Hanbook had been updated in line with the requirements of the existing Debtors System. However, a new Sundry Debtors module was introduced on 1/4/07, which will involve changes to processes. Time was being allowed to become familiar with the new system and to resolve any teething problems. The Handbook will than be revised and distributed . Training would be given on the new processes.
2006/07	Corporate Governance 2005/06	5	2.2		Review the effectiveness of the restructure.	OSC P & R work plan for January 2006.	OSC P & R	Legal & Democratic Services	January 2006 July 2006 September 2006	PART	Pending decision on Local Govt July 2007	OSC Management	Originally a decision was taken by the OSC P & R to defer for a further 6 months as they felt the January deadline was too early. Subsequently deferred pending decision on Local Government reorganisation. However, as at 2/5/07, this review remains in the OSC Workplan.

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2006/07	Annual Audit Letter	5	page 9	L	Performance against the environmental health best practice checklist (BV 166) is in the worst quartile.	<p>1. Report to Executive on amended Environmental Services Enforcement Policy - this will increase performance to 63.75%.</p> <p>2. Review & amendment as of service specific enforcement policies. Food safety/health & safety enforcement policies are being reviewed on a Cumbria wide basis - this will increase performance to 65%.</p>	Vic Emmerson	Leisure & Environmental Services	Oct 2006 31/12/06	PART	Dependent upon staff resources	Vic Emmerson	<p>The report has been submitted to the Executive on an amended Environmental Services Enforcement Policy. The review of service specific enforcement policies was started but is now on hold due to staff vacancies. There is still a vacant post of Team Leader (Environmental Protection) as at 16/05/07 and the Scientific Officer has left, so current staff resources mean it can't be completed in the near future. However, the performance score has increased to 75% (compared to 63.75% at the time of the Annual Audit Letter).</p>

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2006/07	Annual Audit Letter	5 ctd	page 9	L	Performance against the environmental health best practice checklist (BV 166) is in the worst quartile.	3. Establishment of pollution control and licensing procedures. Liaison with Economic regeneration on position of Housing Standards procedures - this will increase performance to 70%. 4. Re introduction of customer satisfaction surveys - this will increase performance to 80%.	Vic Emmerson	Leisure & Environmental Services	Oct 2006	NO	Dependent upon agreement of new policies and team leader appointment	Vic Emmerson	The procedures will follow on from the review of the policies -see action 2 above. Customer Satisfaction survey can be progressed re Food and Health & Safety. Environmental Protection survey will depend upon appointment of team leader. Other Customer Satisfaction Surveys are dependent upon other services e.g. Legal Services (licensing functions) and Regeneration (Homelessness).
2006/07	Corporate Governance 2005/06	14	2.3		Corporate Team's job profiles to be reviewed as part of the Restructure Review.	As recommendation	Hilary Mitchell Head of Policy & Performance	Policy & Performance	March 2006 31/3/07	PART		Hilary Mitchell Head of Policy & Performance	As at 5/8/07, the restructure review had been deferred. However, Corporate Team job profiles had been considered as part of their Employee Development Interviews. Job profiles had been revised and were awaiting approval.
2006/07	Corporate Governance 2005/06	12	2.3		Review membership and attendance at Joint Neighbourhood Forums	As recommendation	Hilary Mitchell Head of Policy & Performance / LSP	Policy & Performance	March 2006 30/4/07	PART		Hilary Mitchell Head of Policy & Performance	Revised guidelines for Members on Outside Bodies approved Feb. 2006. As at October 2006, a major review is being carried out at County level as part of the Local Area Agreements work. Once completed, this will be considered by the Executive.

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2006/07	Corporate Governance 2005/06	15	2.3		All job profiles to be made available on the intranet.	As recommendation	Hilary Mitchell Head of Policy & Performance	Policy & Performance	Dec 2005 31/12/06	PART	Following job evaluation exercise	Hilary Mitchell Head of Policy & Performance	Head of Policy & Performance to coordinate. Job profile quality checking being undertaken as part of the corporate job evaluation exercise.
2006/07	Annual Audit Letter	23	para. 59	P1	procedure notes are introduced for all business critical systems	Payroll - notes to be completed. Revenues - Full system notes available. Desk aids provided for benefit processing staff. Review requirements when section at steady state.	Nicky Scott / Karen Corby	Policy & Performance / Customer Services	31/8/06 31/3/07	PART	31/12/07	Nicky Scott	Revenues and Benefits system manuals and desk aid checklists have been approved by DWP as being satisfactory at this stage. Payroll procedures - SAGE system manual and some procedures notes in place. Local Agreement terms and conditions guidance is being consolidated into one file. Procedure notes have been developed for the new FMS and integrated modules [live from 1/4/07].
2006/07	Annual Audit Letter	2	page 9	P1	Performance against the planning quality of service checklist is in the worst quartile in 2004/05.	Review of staffing in report to executive June 2006, addressing recruitment and retention issues. The process improvement team is agreeing changes with Development Control	Mike Tichford	Regeneration	Sept 2006	PART	Dependent upon implementation of M3 system	Mike Tichford	Changes have been made to the structure of the team but, with current staffing levels and other resources, there is unlikely to be any significant improvement for the foreseeable future. Process improvements are awaiting the implementation of the M3 system.