

WAVERLEY BOROUGH COUNCIL
AUDIT COMMITTEE – 17 NOVEMBER 2015

Title:

PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS

[Wards Affected: All]

Summary and purpose:

To inform the Audit Committee of Senior Management's progress in implementing the recommendations raised by Internal Audit following a review in their service areas. This report will enable the Committee to consider what action is required in respect of those that are overdue or appear likely to be implemented later than the target date.

How this report relates to the Council's Corporate Priorities:

Internal Audit work contributes to the safeguarding of assets against loss and waste and for identifying other value or money issues.

Financial Implications:

Internal audit work helps management in achieving good value for money and, individual recommendations may have value for money implications.

Legal Implications:

There are no direct legal implications, although good governance is strengthened by attention to the matters raised in audit recommendations.

Introduction

1. This report provides the Audit Committee with the latest position regarding the implementation of Internal Audit recommendations.
 2. Annexe 1 provides the current position on recommendations due for completion a month after the Audit Committee date.
 3. Annexe 2 details the request for change of implementation due date.
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Conclusion

4. Recommendations relate to the control environment and hence the overall governance and risk management of the Council, and it is important that agreed actions are completed within timeframes agreed with the relevant Head of Service.

Recommendation

It is recommended that the Committee:

1. considers the information contained in Annexe 1 and identifies any action it wishes to be taken; and
 2. approve the proposed changes in implementation dates in Annexe 2.
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Background Papers

There are no background papers (as defined by Section 100D(5) of the Local Government Act 1972) relating to this report.

CONTACT OFFICER:

Name: Gail Beaton
Internal Audit Client Manager

Telephone: 01483 523260
E-mail: gail.beaton@waverley.gov.uk

ANNEXE 1

Audit Recommendations overdue or due within next month



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Action Status	
	Cancelled
	Overdue; Neglected
	Unassigned; Check Progress
	Not Started; In Progress; Assigned
	Completed

Head of Service Vickers, Peter

Action Code & Description	16/09.001 Reconciliations	We found that reconciliations are not performed on a monthly basis for the Council Tax Support account.	Exit Meeting Date	03-Sep-2015
			Due Date	02-Oct-2015
Audit Report Code and Description		IA16/09 Council Tax Support		
Agreed Action		The Council will ensure that the Benefits Team complete a monthly reconciliation of the Council Tax Support account		
Status		Overdue	Progress	90%
			Head of Service	Peter Vickers
All Notes	The software supplier CIVICA is working with the Benefits Team and testing has commenced to ensure that the parameter changes that have been made provides the intended result.			05-Nov-2015
	Council Tax Support is a reduction in the council tax bill based upon eligibility assessment from Benefit service. Reconciliation is the total reduction in council tax entitlement calculated on the benefits system to the total included in the council tax collection account. Benefit systems administrator is working with the Civica System supplier to write a report suite to enable a reconciliation of the Council Tax Support eligibility. Expected to be complete by end of November.			27-Oct-2015

Head of Service Wagstaff, Hugh

Action Code & Description	IA15/28.001 Policy and Procedures	Policy and Procedure notes should be in place for all aspects of Legionella, Electrical and Fire Checks. Each policy should be subject to review and ratification by an appropriate Team / Committee on a periodic basis.	Exit Meeting Date	26-Jun-2015
			Due Date	30-Nov-2015
Audit Report Code and Description		IA15/28 Legionella, Electrical and Fire Checks		
Agreed Action		Agreed - Policies have yet to be reviewed and signed off and the procedures need to be developed and approved.		
Status		In Progress	Progress	16%
			Head of Service	Hugh Wagstaff
All Notes	Fire policy has been drafted. To be approved by CMT on the 14 October so is on target to meet the agreed target date.			28-Oct-2015

Action Code & Description	IA16/05.001 Deed of Variation	The Deed of Variation covering the 2014/15 period was with the Council's legal department at the time of the audit, and the Housing team were awaiting formal issue of the variation.	Exit Meeting Date	27-Aug-2015
			Due Date	06-Oct-2015
Audit Report Code and Description		IA16/05 Kitchen & Bathroom (basket rates)		
Agreed Action		The Council will formally issue the Deed of Variation incorporating the new basket rates for kitchen and bathrooms into the programme of works between the Council and Mears.		
Status		Overdue	Progress	50%
			Head of Service	Hugh Wagstaff
All Notes	Legal have advised that a realistic timeframe to complete the deed of variation is by the end of February 2016 as Mear's legal team need sufficient time to respond.			05-Nov-2015
	This is being dealt with by WBC Legal Services before it is passed to the Mears Legal Team for agreement			27-Oct-2015

ANNEXE 2

**Internal Audit Recommendations
presented to the Audit Committee
for status change of Due Date on Covalent**

Report ref/ recommen dation ref	Title	Recommendation	Justification/ Reason for change in implementation date	Responsible officer
IA16/05.001	Kitchen & Bathroom Basket Rates re Deed of Variation	The Deed of Variation covering the 2014/15 period was with the Council's legal department at the time of the audit, and the Housing team were awaiting formal issue of the variation.	<p>This is being dealt with by WBC Legal Services before it is passed to the Mears Legal Team for agreement.</p> <p>Legal have advised that a realistic timeframe to complete the deed of variation is by the end of February 2016 as Mear's legal team need sufficient time to respond.</p> <p>Therefore a request is made for an extension to 29th February 2016.</p>	<p>Head of Housing Operations - Hugh Wagstaff</p> <p>Legal Services</p>
IA16/09.001	Council Tax Support - Reconciliations	The Council will ensure that the Benefits Team complete a monthly reconciliation of the Council Tax Support account. Council Tax Support is a reduction in the council tax bill based upon eligibility assessment from Benefit service. Reconciliation is the total reduction in council tax entitlement calculated on the benefits system to the total included in the council tax collection account.	<p>The software supplier CIVICA is working with the Benefits Team and testing has commenced to ensure that the parameter changes that have been made provides the intended result. This is expected to be complete by end of November 2015.</p> <p>Therefore a request is made for an extension to 30th November 2015.</p>	Head of Finance - Peter Vickers