

Summary of Findings and Recommendations

Appendix 1

Service Area and System	Priority	Control issue raised	Recommendations/Actions Required	Comments/Response	Officer responsible for action	Deadline for Action
Payroll TRENT	●	System parameters, such as tax tables etc., are received at the beginning of each year. These are uploaded into TRENT by the supporting systems administration team and evidence is held. Testing is then undertaken by the Payroll team to ensure that the parameters provide the correct calculations required. However, the supporting evidence of this testing is not retained to support that the control is in place and operating correctly.	In order for reliance to be placed upon this control, evidence of testing must be kept for review.	Although this is carried out every year, once we are happy that the tables are correct, no evidence is held. However, when this was actioned for 2015-16, the testing documentation was kept for review.	Tony Edwards - Payroll	31.3.2016
Creditors CIVICA	●	<p>1) At the time of audit invoices were received in a number of ways, this could result in the same invoices being scanned onto the purchase ledger twice and could possibly lead to a duplicate payment being made.</p> <p>Although there is a process in place to prevent against duplicate payments being made, it does rely on manual intervention.</p> <p>Additional testing found that copy and monitoring invoices as well as original ones were being scanned by the Services and ultimately paid twice.</p>	<p>Those handling the post to be reminded that all invoices should go directly to Exchequer Services.</p> <p>To explore alternative controls, to prevent duplicate payments being made.</p> <p>In addition, a reminder could be sent to all users as a reminder to be vigilant and not to scan copy invoices without checking that the original one has not already on the system.</p>	<p>Exchequer review the Batch Control reports and any error messages are investigated and appropriate action taken to prevent duplicate invoices being paid.</p> <p>Furthermore, a report of potential duplicate invoices will be run on a weekly basis to capture any additional duplicate invoices.</p>	Carol-Anderson Towner	31.05.2015
Debtors CIVICA		No matters arising	None	None	NA	NA
Council Tax Northgate	●	1) Not all procedures are up to date; some have not been reviewed since 2008.	It is important that procedure notes are reviewed regularly to keep up to date with any changes and to provide staff with	Internal Audit were advised that procedures are updated and reviewed as and when	Chris Christie – Council Tax Manager	13.06.2015

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		2) No formal evidence, for example a signatures etc., was evident on the review of suspended and/or suppressed accounts greater than 30 days or without an end date.	support/guidance. Reports monitoring suspended of suppressed accounts should be signed and dated as reviewed by a Senior Officer.	required and when legislation stipulates, but a full review was scheduled. This will be completed as soon as possible. The process has now changed to the following: Report CDC030 is run on a monthly basis and compared to the previous month then checked and signed off as checked. Scanned copies of the report then stored on the s/drive.	Chris Christie – Council Tax Manager	Actioned
Housing Benefits Northgate		1) Procedures had not been updated since December 2011. Internal audit made a recommendation in March 2014 for this to be actioned, but to date, this has not been implemented.	It is important that procedure notes are maintained and reviewed regularly to keep up to date with any changes and to provide staff with support/guidance.	Two procedures have now been updated; new claims and earned income.	Diane Kirkham /Chris Dring – HB Manager	01.06.2015
		2) Staff Training and records of such are not up to date and should now be on Trent.	Staff training is essential in order to maintain quality of Service and give staff the training and support they require and a record of this should be maintained electronically.	Team Leaders have been reminded of the importance to enter training needs and taken onto Trent. Some has now been actioned.	Chris Dring – HB Manager	01.06.2015
		3) The accuracy checks on the calculation of benefit entitlement, which targeted areas of potential weakness and identified staff training needs, were not being carried out on a consistent basis. Errors in claim calculations contributed to the 2013/14 HB subsidy claim	This issue was first reported on in 2013-14 and again as a result of our follow up audit in 2014-15. It is important that these accuracy checks are re-introduced on a regular basis immediately, to	Team Leaders are reminded of the need to undertake regular accuracy checks. Some have re-introduced these and from April to	Diane Kirkham /Chris Dring – HB Manager	01.06.2015 and 31.07.2015 for the control team to be in place

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		being qualified by Ernst and Young. A loss of experienced staff, an increase in complex claim calculations, the DWP RTI exercise and a lack of consistent checking by team leaders have resulted in an increase in error rate	ensure that areas of error/weakness together with training needs are identified and rectified as soon as possible.	date only 47 have been completed. The Benefits section is undergoing a restructure which will include a control team of experienced assessors who will be responsible for undertaking all accuracy checks and updating procedures.		
National Domestic Rates (NDR) Northgate	●	All procedures were last updated in 2010. Internal audit were informed that these are updated and reviewed as and when required and when legislation stipulates.	It is important that procedure notes are reviewed regularly to keep up to date with any changes and to provide staff with support/guidance.	A procedure review is scheduled to take place by June 2015.	Chris Christie – NDR Manager	13.06.2015
Bank Reconciliation CIVICA	● ●	1) Although some of the income and expenditure are part of an automatic matching process within CIVICA, the actual Bank Reconciliation suite did not operate as expected. Therefore a monthly process outside of Civica was created by the systems team (Finance), which has taken considerable time and effort because of the way some income and expenditure is coded. As a result the bank reconciliation is not always completed on a timely basis. 2) There are no formal procedures for the new Bank Reconciliation process. This is essential as a back-up, should current staff responsible for the bank reconciliation change.	It is important that all income and expenditure is accounted for and reconciled on a timely basis, therefore this must be rectified as soon as possible. It is understood that the bank reconciliation will in future be undertaken by Cashiers who have a clear understanding of how all the income and expenditure streams work. It is important that procedure notes are drawn up for new procedures and are regularly reviewed to keep them current and provide staff with support/guidance.	Civica are working on a replacement bank rec module which is expected to be released in 2016-17. This will need to be evaluated and only implemented if it meets the Council's needs. Cash receipting part of the bank rec module is working accurately now after some amendment to the process. Creditors account rec has been completed to 31 March 2015, but has yet to be reviewed and signed off. Going forward this will be completed on a monthly basis post final accounts. General Fund Bank	David Cooper/ Paul Morris	30 September 2015

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				<p>account has required a major review of the process with the Cashiers assistance which has meant that any issues are now dealt with in a timely manner. This reconciliation is expected to be completed by 19 June for 2014-15 and will need to be signed off. Going forward it is expected that the cashiers will reconcile this element of the bank rec. A meeting between Accountancy and Revenues will be scheduled in June to agree timetable for handover.</p>	<p>David Cooper/ Paul Morris</p>	<p>31 August 2015</p>
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Traffic Light Key

Significant Issues to be addressed  Important Issues to be addressed  Minor/No issues to be addressed 