

Assurance Work 2014-15 finalised in 2015-16

Audit Review Title	Audit Opinion	Purpose of Review/Summary of findings
Vehicles Plant Acquisitions, renewals & disposals	Amber	<p>The audit considered the council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – The acquisition & renewal of all vehicles & plant is properly managed. The review found that adequate inventories are maintained on which the details of all vehicles & plant are recorded, and arrangements exist for maintenance and usage to be appropriately monitored; a revised renewal programme was being developed during the course of the review. Recommendations: one medium priority. Opinion: Amber.</p> <p>RMO2 – The disposal of vehicles & plant is properly managed. The review found that appropriate procedures are in place for vehicles & plant to be disposed of, though a record of all disposals was not maintained. Recommendations: one low priority. Opinion: Amber.</p>
NNDR Recovery	Amber	<p>The audit considered the council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – There are processes in place to identify and recover NNDR not paid. The review found that appropriate arrangements exist for automated and manual recovery action to be taken for all NNDR accounts in arrears. Recommendations: one low priority. Opinion: Green.</p> <p>RMO2 – There are appropriate procedures in place to administer write-offs. The review found that arrangements are in place for unrecoverable NNDR debts to be passed for write-off, however audit testing identified weaknesses in relation to authorisation. Recommendations: one high priority. Opinion: Amber.</p>
Housing – Rent Deposit Scheme	Amber	<p>The audit considered the council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Arrangements exist to distribute rent deposits. The review found that the rent deposit scheme is generally administered appropriately, though several improvements were required to the application and payment procedures. Recommendations: two high, three medium, one low priority. Opinion: Amber.</p> <p>RMO2 – Arrangements exist to recover all rent deposits. The review found that appropriate arrangements exist for rent deposits to be recovered from applicants, however a formal recovery procedure was not in place for deposits registered in a Deposit Protection Scheme. Recommendations: one high priority. Opinion: Amber.</p>
Parking Enforcement & PCN Recovery	Green	<p>The audit considered the council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Arrangements are in place for the appropriate issuing of PCN's. The review found that suitable training is provided to all Civil Enforcement Officers on the issuing of PCN's, and arrangements exist for PCN's to be issued in appropriate circumstances. Recommendations: none. Opinion: Green.</p> <p>RMO2 – Penalty Charge Notices are appropriately monitored and recovered where possible. The review found that all PCN's are charged at the correct rate, all payments are allocated to the correct PCN and all PCN's are recovered where possible. Arrangements also exist for challenges and formal representations to be appropriately administered. Recommendations: one high, one low priority. Opinion: Amber.</p>

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Capital Accounting	Green	The audit considered the council's arrangements in respect of the following risk management objective (RMO): RMO1 – Arrangements exist for the appropriate accounting of income and expenditure relating to capital projects in the General Fund and Housing Revenue Account. The review found that appropriate arrangements exist for the setting of General Fund and HRA capital programmes, and for the financial administration of all capital schemes. Recommendations: none. Opinion: Green.
Housing Allocations	Fieldwork completed, draft report with client for consideration	The audit considers the council's arrangements in respect of the following risk management objectives (RMOs): RMO1 – Arrangements are in place to administer and manage the Common Housing Register RMO2 – Allocation of council housing is managed effectively
IT Assets – Acquisitions, Register & Disposals	Fieldwork completed, draft report with client for consideration	The audit considers the council's arrangements in respect of the following risk management objectives (RMOs): RMO1 – The acquisition of IT assets is appropriately managed RMO2 – An adequate IT asset register is in place RMO3 – The disposal of IT assets is appropriately managed

Assurance Work 2015-16

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Recruitment Procedures	Fieldwork completed, draft report with client for consideration	The audit considers the council's arrangements in respect of the following risk management objectives (RMOs): RMO1 – Adequate recruitment selection procedures are in place RMO2 – Adequate recruitment vetting procedures are in place
Section 106 Agreements & Other Planning Obligations	Fieldwork completed, in quality control	The audit considers the council's arrangements in respect of the following risk management objectives (RMOs): RMO1 – Planning obligations (including Section 106 agreements and Unilateral Undertakings) are appropriately used to ensure that development does not adversely impact the borough RMO2 – Appropriate monitoring is undertaken of all agreements
Garages	Fieldwork completed, in quality control	The audit considers the council's arrangements in respect of the following risk management objectives (RMOs): RMO1 – Arrangements exist for vacant garages / parking spaces to be identified and allocated RMO2 – Arrangements exist for garage / parking space tenancies to be appropriately monitored
Woodville SeatLive Ticketing System Contract	Fieldwork completed, in quality control	The audit considers the council's arrangements in respect of the following risk management objective (RMO): RMO1 – Arrangements are in place to monitor the contract's agreed key performance requirements, including the financial arrangements
Prevention of Right to Buy Fraud	Fieldwork completed, in quality control	The audit considers the council's arrangements in respect of the following risk management objectives (RMOs): RMO1 – There are adequate policies and procedures in place to support the Right to Buy process RMO2 – Arrangements are in place for staff to identify and report any potential applications that appear to be fraudulent RMO3 – The Right to Buy process is appropriately administered and monitored
Council Tax Recovery	Audit fieldwork underway	The audit considers the council's arrangements in respect of the following risk management objective (RMO): RMO1 – Arrangements are in place for the recovery of unpaid council tax liabilities
Establishment Management	Audit fieldwork underway	The audit considers the council's arrangements in respect of the following risk management objectives (RMOs): RMO1 – The council's establishment is appropriately managed RMO2 – The council's salaries budget is appropriately monitored

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Benefit Assessments	Audit fieldwork underway	The audit considers the council's arrangements in respect of the following risk management objectives (RMOs): RMO1 – Benefit claims are appropriately processed RMO2 – Benefit processing is appropriately monitored
Council Tax Discounts, Disregards & Exemptions	Audit fieldwork underway	The audit considers the council's arrangements in respect of the following risk management objective (RMO): RMO1 – Arrangements are in place to appropriately calculate and apply council tax discounts, disregards and exemptions to eligible accounts
Bank Reconciliation Arrangements	Brief prepared	The audit considers the council's arrangements in respect of the following risk management objective (RMO): RMO1 – Key controls exist for accurate and prompt bank reconciliations to be carried out
Purchase Cards	Brief prepared	The audit considers the council's arrangements in respect of the following risk management objective (RMO): RMO1 – Purchase cards are adequately controlled
Licensing & Enforcement of Houses of Multiple Occupation	Audit not yet started	
Follow-up of Rent Arrears	Audit not yet started	