

ISLE OF ANGLESEY COUNTY COUNCIL	
REPORT TO	AUDIT AND GOVERNANCE COMMITTEE
DATE	4 FEBRUARY 2016
SUBJECT	PROGRESS REPORT ON INTERNAL AUDIT 01 APRIL 2015 TO 31 DECEMBER 2015
LEAD OFFICER	HEAD OF INTERNAL AUDIT – MIKE HALSTEAD
CONTACT OFFICER	AUDIT MANAGER - SIONED PARRY
<p>Nature and reason for reporting - To comply with the requirements of the UK Public Sector Internal Audit Standards and the CIPFA UK Standards which came into force on 1st April 2013, whereby the Head of Audit is required to report periodically to the Audit & Governance Committee on the Internal Audit Service's performance relative to the 2015/16 Audit Plan and consider Internal Audit performance measures on a quarterly basis.</p>	

1. INTRODUCTION

- 1.1 This report is produced in compliance with the Terms of Reference of the Audit and Governance Committee, whereby the Committee should review progress in delivering the Internal Audit Plan and Internal Audit Strategy through the receipt and consideration of quarterly progress reports.
- 1.2 The report analyses the performance of the Internal Audit Service for the period 1st April 2015 to 31st December 2015 and is supported by **Appendices A to G** detailing progress against performance targets for 2015/16 and the work undertaken by the Service during this period.
- 1.3 A revised Strategic Plan for the three year period 2015/16 to 2017/18 was submitted and approved by the Audit and Governance Committee at a meeting on the 27 July 2015. The resulting 2015/16 Operational Plan provides a more balanced plan; which spreads audit coverage more widely and enables the examination of a number of areas which have not been subject to audit review in recent years.

2. RECOMMENDATION

- 2.1 Members are asked to consider and provide comment on the assurance provided to the Audit and Governance Committee in this report regarding the internal control, risk management and corporate governance processes that are in place to manage the achievement of the Authority's objectives.

3. BACKGROUND INFORMATION

3.1 Internal Audit Performance 1/4/15 to 31/12/15

- 3.1.1 An analysis of the work and performance of the Internal Audit Service has been undertaken for the period 1/4/15 to 31/12/15. There were 10 audit projects of varying complexity in respect of 2014/15 that were not completed or issued by 31/03/15 and constitute work in progress as follows:

- Cash Receipting System
- Council Tax
- Housing Benefits
- Housing Rents
- Main Accounting System
- NNDR
- Payroll
- Sundry Debtor
- Treasury Management
- Stock Check DLO

3.1.2 The amount of work allocated to work in progress during 2015/16 to the end of August accounts for 5.5 days and will be met from closure of previous year's work contingency.

3.1.3 A schedule of performance targets for the period ending 31/12/15 is attached in **Appendix A**. It should be noted that the performance indicator in respect of audits performed during the first quarter was reduced due to the need for the Service to concentrate on completing all work in progress in respect of 2014/15. Progress to date has also been hampered by a higher than expected level of sickness within the Audit Team and the fact that the Team was carrying a spare vacancy until 31 October 2015.

3.2 Additional Unplanned Work

3.2.1 There were no unplanned audits during the period 1/11/15 to 31/12/15. A summary of unplanned audits undertaken prior to this period is documented on the attached schedule at **Appendix B**. Unplanned grant certification work previously undertaken by external audit has also been undertaken and amounts to 34 days.

3.3 Annual Plan Slippage

3.3.1 1 audit is categorised as slippage up to the 31 December 2015, which accounts for 10 days work and is documented on the attached schedule at **Appendix C**. It was agreed with management to carry forward the Building and Control Services audit into the 2016/17 annual plan due to staffing issues in Building Control.

3.4 Statement of Assurance

3.4.1 The Head of Audit is required to provide the Audit and Governance Committee with an opinion on the overall adequacy and effectiveness of the Authority's governance, risk management systems and internal control environment, in compliance with the requirements of the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note. The overall opinion is one of the assurances used by the Authority in preparing the Annual Governance Statement required under the Accounts and Audit Regulations.

3.4.2 The audit opinions on the assignments performed during the year to date have been categorised as follows:

- Substantial Assurance
- Reasonable Assurance
- Limited Assurance
- Minimal Assurance

3.4.3. In support of the audit opinions, the recommendations made during the year have been categorised as High, Medium and Low priority, as was approved by the Audit and Governance Committee on the 27 July 2015. Definitions of the risk ratings of

recommendations and the audit opinions are attached in **Appendix D**. Consideration will be given to align the Internal Audit recommendation risk ratings with the Authority's Risk Management Matrix further embedding the risk management process in the Authority. Committee approval will be sought at a future date.

3.4.4 A summary of all audit assignments completed during the year to date including work in progress from 2014/15 is attached in **Appendix E**. The schedule summarises the audit opinions and recommendations in respect of each area reviewed and will form the basis of the opinion contained in the Annual Statement of Assurance of the overall adequacy and effectiveness of the Authority's governance, risk management and internal control framework for 2015/16. Since the 1 April 2015, ten final reports have been issued from the 2014/15 Internal Audit Operational Plan and eight from the 2015/16 Operational Plan.

3.4.5 Two of the planned audits completed during the last quarter are assessed as not providing positive levels of assurance. During the period from 1 November 2015 to 31 December 2015 the Affordable Housing, Houses into Homes and Bridging Loan Scheme and Ysgol Cemaes audits were both assessed as providing Limited Assurance. Details of the audits are summarised in **Appendix E**.

3.5 Audit Follow Ups and Recommendation Tracking

3.5.1 The UK Internal Audit Standards require Internal Audit to follow up management actions arising from its assignments. The implementation of agreed audit recommendations is the responsibility of management not Internal Audit. Internal Audit's responsibility is to report the status position.

3.5.2 The Follow Up and Monitoring Process outlined in a report to the Audit and Governance Committee on 8 December 2015 has been introduced to improve the monitoring and reporting of progress in implementing agreed recommendations. A Creditors Follow Up audit is currently being undertaken.

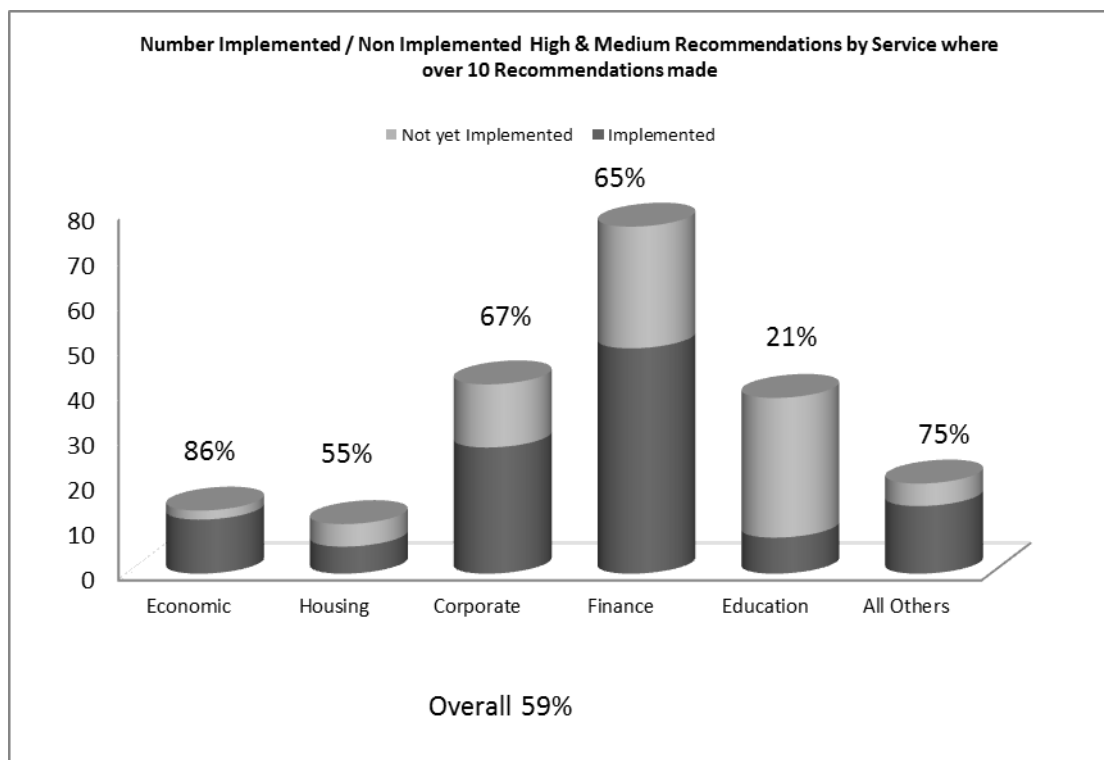
3.5.3 Preceding December 2015 the data was compiled solely from a self-assessment by the relevant services and not subject to confirmation by Internal Audit until a subsequent audit review was undertaken in the same area. **Table 1** below summarises the implementation of recommendations as at 31 December 2015:

Table 1 - Status of agreed recommendation as at 31-12-2015				
Status	High	Medium	Total	%
Complete	27	92	119	59
Outstanding	6	78	84	41
Total	33	170	203	100

3.5.4 Recommendations are currently rated as high, medium or low according to the perceived risk as outlined in **Appendix D**. Those rated low are not subject to formal follow up by Internal Audit and are not included in this analysis. The percentage implementation rate as at 31 December 2015 was 59% of 'high' and 'medium' recommendations having been recorded as implemented. A small improvement of 1% in implementation has been evidenced since 9 November 2015.

3.5.5 A graph showing the breakdown of recommendation implementation by Service is provided in **Table 2** below:

Table 2



3.5.6 A copy of all outstanding High and Medium recommendations is included in **Appendix F**.

3.6 Referrals

3.6.1 In addition to the assurance services agreed with and provided to assist management in meeting the objectives of the Authority, Internal Audit also undertake a range of referrals/ consultancy services which include:

- Advice and guidance to management in respect of a range of issues, including system implementation, compliance with policies regulations and procedures and internal control requirements;
- Training;
- Special investigations including fraud related work.

3.6.2 The number of planned days for referrals/consultancy during the year amounts to 205 days with 140.97 days spent on this work up to the end of December 2015.

3.6.3 A summary of special investigations undertaken by Internal Audit during the period 1 April 2015 to 31 December 2015 is included in **Appendix G** and amounts to 50.34 days.

3.7 Sickness Absence

3.7.1 The Service manages sickness absence in compliance with the Authority's Sickness Absence Policy. Sickness accounted for 101 days absence up to the period ending 31 December 2015 against an annual target of 45 days. This was primarily due to the long term sickness absence of 2 officers in the first quarter and 1 officer in the third quarter, which accounted for 86.22 days absence.

4. INTERNAL AUDIT FORWARD WORK PROGRAMME

Scheduled Review Title	Service Area	Current Status
Partnerships Governance & Performance	Corporate	Draft Reviewed
Fleet Management	Sustainable Development	Draft Reviewed
Human Resources – Policies & Practices for Managing the Workforce	Transformation	Draft Reviewed
Ysgol Talwrn	Lifelong Learning	Work in Progress
Ysgol Gynradd Bodedern	Lifelong Learning	Work in Progress
Ysgol Gynradd Amlwch	Lifelong Learning	Work in Progress
Housing Strategy	Community	Work in Progress
NDR & Council Tax	Resources	Work in Progress
Child Care Court Orders	Children's Services	Work In Progress
Main Accounting System	Resources	Work in Progress
Creditors Follow Up	Resources	Work in Progress

5. CONCLUSION

- 5.1 An analysis of the Internal Audit Service's performance for the period 1 April 2015 to 31 December 2015 demonstrates that performance levels are more or less on target. However, the ability of the Service to achieve the 2015/16 Operational Plan will be dependent on the level of demand for audit resources in respect of referrals, unplanned work prior to the year end and sickness absence levels.

INTERNAL AUDIT PERFORMANCE TARGETS 2015-16

APPENDIX A

Description	IOAC Actual 2013/14	IOAC Actual at 31/3/15	IOAC 2015/16 Target	IOAC Actual at 31/12/15	Wales Average 2014/15
1. % Planned Audits Completed	81%	92%	80%	38.71%	83%
2. Number of Audits	51	46	60	25	106
3. % Clients responses 'Satisfied'	100%	100%	100%	100%	98%
4. % Recommendations accepted	100%	100%	100%	98%	99%
5. % Implementation of High & Medium Recommendations at Follow up audits	46%	49%	85%	59%	N/A
6. % Audits completed within planned time	N/A	N/A	90%	79.17%	69%
7. % Directly chargeable time against total available	N/A	N/A	70%	73.30%	65%
8. Average days from closing meeting to issue of draft report	N/A	N/A	6 days	10.9 days	7.6 days
9. Average days between response to draft and final report issue	N/A	N/A	2 days	3.3 days	1.8 days
10. Average actual cost per directly chargeable audit day	£245	£238	£250	£250	£249
11. No. Audit Staff	5.5	5.6	5.68	5.68	8.2
12. % staff leaving	0	0	0	0	12%

JANUARY 2016

APPENDIX B

ANGLESEY COUNCIL
INTERNAL AUDIT

**ANALYSIS OF ADDITIONAL UNPLANNED WORK PERFORMED DURING
1st APRIL 2015 TO 31st DECEMBER 2015**

	AREA	NATURE OF THE WORK	AUDIT DAYS
1	Bryn Trewan	The Audit Committee requested that Internal Audit look at original documentation in relation to the re-charge of sewage cost in relation to 60 properties at Bryn Trewan, Caergeiliog.	2.20
2	Grant Certification – European Social Fund	Final Certification.	4.30
3	WG Pupil Deprivation Grant 2014/15	Internal Audit was informed in September 2015 that the Pupil Deprivation Grant Authority Allocation Certificate and an Internal Audit Report had to be submitted to WG by 331 October 2015.	4.80
4	WG Welsh In Education Grant 2014/15	Internal Audit informed in August 2015 that the WEG Authority Allocation Certificate and an Internal Audit Report had to be submitted to WG by 31 October 2015.	2.70
5	WG 14 - 19 Learning Pathways Grant 2014/15	Internal Audit was informed in September 2015 that the 14-19 Learning Pathways Grant Authority Allocation Certificate and an Internal Audit Report had to be submitted to WG by 31 October 2015.	13.18
6	WG School Effectiveness Grant 2014/15	Internal Audit informed in August 2015 that the SEG Authority Allocation Certificate and an Internal Audit Report had to be submitted to WG by 31 October 2015.	9.05
	TOTAL DAYS		36.20

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APPENDIX C

ANGLESEY COUNTY COUNCIL
INTERNAL AUDIT
SLIPPAGE 1-4-15 TO 31-12-15

ASSIGNMENTS	REASON	DAYS	RISK RATING
PLANNING & PUBLIC PROTECTION Building Control Services	It was agreed with management to carry forward into the 2016/17 annual plan due to staffing issues in Building Control.	10	Not known - Area audited prior to 2012/13.
TOTAL SLIPPAGE		10	

The above areas of planned audit work will not audited during 2015/16 for the reasons stated. Where relevant the audits not performed during 2015/16 will be prioritised for review in 2016/17.

AUDIT RECOMMENDATIONS AND THE AUDIT OPINION

1. DEFINITIONS OF ASSURANCE RATINGS

New assurance level definitions for 2015/16 are clearer and more precise and bring into play the priority of recommendations made. They are:

LEVELS OF ASSURANCE	DEFINITION
SUBSTANTIAL ASSURANCE	Arrangements for governance, risk management and internal control are good. No or only low impact management action is required. No high and a maximum of 2 medium priority recommendations are made.
REASONABLE ASSURANCE	Arrangements for governance, risk management and/or internal control are reasonable. Management action of moderate to low impact is required. No high priority recommendations are made.
LIMITED ASSURANCE	Arrangements for governance, risk management and internal control are limited. Management action of high to moderate impact is required. A number of high and/or medium priority recommendations are made.
MINIMAL ASSURANCE	Arrangements for governance, risk management and internal control are significantly flawed. High impact management action is required in a number of areas. A significant number of high priority recommendations are made.

2. Definitions of Recommendation Priorities

Definitions of the priorities used for recommendation have been made to improve consistency within the audit team and help the level of understanding by the report recipient. They are:

RECOMMENDATION PRIORITY	DEFINITION
High	Significant action required relating to the absence if or non-compliance with fundamental control processes creating the potential for significant governance issues, malpractice, risk or error to go undetected.
Medium	Important action required to bring the internal control system up to an acceptable standard or eliminate an unacceptable level of non-compliance with existing control processes.
Low	Action which would improve the internal control in general but which is not vital to the overall control system.

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Summary of Recommendations and Assurance Levels 1-4-15 to 31-10-15

APPENDIX E

	Report Title	Date	Service	Total Audit Recommendations	Key Messages	Assurance Level
1	Cash Receipting System WIP 2014/15	April 15	Resources	4	<p>An audit of Cash Receipting System was undertaken as part of the approved internal audit periodic plan for 2014/15.</p> <p>The receipting of cash amounts is currently undertaken via manual input to the Cash Receipting system from bank statements.</p> <p>A recommendation included in the 2013/14 Cash Receipting report related to the implementation of an auto feeder bank statement should be progressed in 2015/16 to assist in ensuring that bank reconciliation can be carried out promptly from period end. This and the three further recommendations in the 2013/14 Cashiers Final Report have not been implemented.</p> <p>Opinion: Taking account of the issues identified, the Council can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed and consistently applied.</p>	Substantial
2	Debtors WIP 2014/15	April 15	Resources	22	<p>An audit of Sundry Debtors was undertaken as part of the approved internal audit periodic plan for 2014/15.</p> <p>In 2013/14 the number of invoices raised was 20,287 with a value of £16.3M. The value of cancelled invoices plus credit notes raised in the period was £462k. An Aged Debt Summary Report dated 14 January 2015 reported a total amount of sundry debt outstanding to be £3,192,488.54.</p>	Limited

	Report Title	Date	Service	Total Audit Recommendations	Key Messages	Assurance Level
					<p>The Council introduced a new CIVICA financials system in April 2013 including the Sundry Debtors module which is used as the Council's main record of debtors.</p> <p>The Sundry Debtor review for 2013/14 included six Medium and eleven Low category recommendations. The 2014/15 audit showed that the six Medium category recommendations made have not been implemented. These relate to the prompt and effective recovery of outstanding debt, regular review of aged invoice, regular review of write offs, suppressions, reconciliation of the financial ledger to the Sundry Debtor system and responsibilities relating to the nomination of officers for the entering and authorising invoices and debtor details within the system.</p> <p>Two of the Low category recommendations have been implemented. The remaining nine Low category recommendations are re-iterated. These relate to the review of system access rights, supporting documentation for debtor invoices, review of fees and charges, duplicate debtor detail, cancelled debts, debit of cost codes when evident that debts cannot be recovered, debtor performance indicator reports and the reporting of performance in relation to targets.</p> <p>Opinion: Taking account of the issues identified, whilst the Council can take some assurance that the controls upon which the organisation relies to manage this risk are suitably designed, and consistently applied, action needs to be taken to ensure this area is managed.</p>	
3	Council Tax WIP 2014/15	April 2015	Resources	8	An audit of Council Tax was undertaken as part of the approved internal audit periodic plan for 2014/15. Council Tax is	Reasonable

	Report Title	Date	Service	Total Audit Recommendations	Key Messages	Assurance Level
					<p>administered by the Revenue and Benefits Service. There were 34,553 properties (excluding unbanded properties) as at March 2013.</p> <p>The total debit raised for Council Tax in 2013/14 (net of exemptions, reliefs and council tax benefits) was £30.8m of which the in year collection rate was 97.1% of this total.</p> <p>The Council Tax report for 2013/14 included one Medium and six Low categorised recommendations. The 2014/15 audit found that the Medium recommendations relating to reconciliation to the Postal Docket has not been implemented.</p> <p>Four Low recommendations have been assessed as not implemented and one Low recommendation was seen to be part-implemented. The recommendations relate to single person's discount, debt recovery procedures, accounts on pending write-off status, review of suppressed accounts and void visits.</p> <p>Opinion: Taking account of the issues identified, the Council can take reasonable assurance that the controls upon which the organisation relies to manage these risks are suitably designed, consistently applied and effective.</p> <p>However we have identified issues that, if not addressed, increase the likelihood of the risks materialising.</p>	
4	NNDR WIP 2014/15	April 2015	Resources	8	<p>An audit of NNDR was undertaken as part of the approved internal audit periodic plan for 2014/15.</p> <p>The total number of properties (excluding unbanded properties) as at 31 March 2014 was 2,707.</p> <p>The total debit raised for NNDR in 2013/14 (net of refunds) was</p>	Reasonable

	Report Title	Date	Service	Total Audit Recommendations	Key Messages	Assurance Level
					<p>£13.6m of which the in year collection rate was 97.9% of this total. The average reported tax collection rate for all Unitary Authorities in Wales was 97.1%.</p> <p>The NNDR report for 2013/14 included two Medium and eight Low categorised recommendations. Our follow up work in 2014/15 has found that the Medium recommendations relating to reconciliation of total value of bills to the number of rateable hereditaments and clearing write offs that have been on the system for more than twelve months have not been implemented.</p> <p>One Low category recommendation has been actioned and two superseded; the remaining five Low category recommendations have been assessed as not implemented. These recommendations relate to prompt processing of write-offs on the system, carrying out exempt property visits, consistent application of recovery procedures, prompt referral of debts to Enforcement Agents and review of suppressed accounts.</p> <p>Opinion: Taking account of the issues identified, the Council can take reasonable assurance that the controls upon which the organisation relies to manage these risks are suitably designed, consistently applied and effective.</p> <p>However we have identified issues that, if not addressed, increase the likelihood of the risks materialising.</p>	
5	Housing Benefits WIP 2014/15	April 2015	Resources	11	<p>An audit of Housing Benefit - Key Controls was undertaken as part of the approved internal audit periodic plan for 2014/15. The total amount of Housing Benefit paid in 2014/15 for the period 01-04-2014 to 11-02-2015 in respect of private tenants was approximately £8.5m and for LA tenants £7m. The total amount</p>	Reasonable

	Report Title	Date	Service	Total Audit Recommendations	Key Messages	Assurance Level
					<p>awarded under the Council Tax Reduction scheme was approximately £5m.</p> <p>The total case load recorded up to January 2015 for Housing Benefit Claims was 49,230 and for Council Tax Reduction were 65,638.</p> <p>The Benefits Service is within target for time taken to process change in circumstances, on receiving all information required for decision within 14 days of new claim and on accuracy checks undertaken in the period. However, the Service has not reached set targets in relation to the processing of new claims and for the identification of cases for which the calculation of the amount of benefit due is correct.</p> <p>The most significant area in which the Service has been ineffective in the period is in the recovery of benefit overpayments which have increased during the period.</p> <p>The Housing Benefit 2013/14 Internal Audit report included 5 Medium and 6 Low categorised recommendations. Follow up work in 2014/15 found that at the time of review the 4 Medium and 5 Low priority recommendations were implemented.</p> <p>The 2 recommendations assessed as not implemented relate to the non-recoverable write offs and reconciliations and the segregations of duties between the roles of allocations and recovery.</p> <p>Opinion: Taking account of the issues identified, the Council can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.</p>	

	Report Title	Date	Service	Total Audit Recommendations	Key Messages	Assurance Level
6	Housing Rents WIP 2014/15	April 2015	Resources	4	<p>An audit of Housing Rents was undertaken as part of the approved internal audit periodic plan for 2014/15. At the time of reporting the Council's Housing Service managed 3798 dwellings, 767 garages and 12 leased properties across the County. The estimated rental income for 2014/15 was reported to be £13.8M.</p> <p>Opinion: Taking account of the issues identified during the course of the audit, the Council can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.</p>	Substantial
7	Stock Check DLO WIP 2014/15	May 2015	Housing	N/A	<p>An annual stock check undertaken by the Authority's Internal Audit Service at the BMU Depot on 28th of March 2015. The total closing stock value identified in April 2015 was £157,493.13.</p> <p>Opinion: The stock records maintained at the depot are sufficiently accurate and provide a reliable record of the stock levels at the year end.</p>	Substantial
8	Treasury Management WIP 2014/15	May 2015	Resources	2	<p>An audit of Treasury Management was undertaken as part of the approved internal audit periodic plan for 2014/15. The Treasury Management function operates within the approved Treasury Management Strategy and the Annual Investment Strategy which is approved by the full Council each year. The Current Treasury Management position (for quarter 3) was reported to the Audit Committee in February 2015.</p> <p>The review of Treasury Management in 2013/14 resulted in a Green audit opinion and three medium category recommendations being made. Follow up work as part of this year's review found that the previous recommendations have yet to be fully implemented. The previous recommendations relate to:</p> <ul style="list-style-type: none"> • Access rights within the HSBC net system and deletion of 	Substantial

	Report Title	Date	Service	Total Audit Recommendations	Key Messages	Assurance Level
					<p>any users that no longer need access;</p> <ul style="list-style-type: none"> Ensuring two authorising signatories (segregation of duties) are obtained in order to carry out fund transfers within the Authority; To maintain an audit trail and to provide assurance over segregation of duties signatures evidencing checking, authorising or approving should be in the name of the individual carrying out relevant action and not 'pp'd' in the name of an absent officer. Treasury Management processes and procedures should be fully, clearly documented and dated in order to set out who can approve, documentation required and segregation of duties. <p>Opinion: Taking account of the issues identified, the Council can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.</p>	
9	Payroll Key Controls WIP 2014/15	May 2015	Resources	6	<p>An audit of Payroll - Key Controls was undertaken as part of the approved internal audit periodic plan for 2014/15.</p> <p>The Payroll system currently in use is 'Resourcelink' provided by Northgate and is an integrated Human Resources and Payroll system.</p> <p>There were 3,850 live payroll records at the end of March 2015 and 2,333 paid records in the month. There were 415 new starters on the payroll and 444 leavers processed during the 2014/15 financial year.</p> <p>Key findings from the review highlighted a lack of formally documented procedures, issues in relation to secure storage of</p>	Reasonable

	Report Title	Date	Service	Total Audit Recommendations	Key Messages	Assurance Level
					<p>payroll records and system access controls do not enforce segregation of duties between HR establishment functions and payroll functions. The lack of segregation of controls has been highlighted in a previous payroll audit report and in a separate review of Logical Access & Segregation of Duties.</p> <p>Opinion: Taking account of the issues identified, the Council can take reasonable assurance that the controls upon which the organisation relies to manage these risks are suitably designed, consistently applied and effective.</p> <p>However, issues have been identified that, if not addressed, increase the likelihood of the risks materialising.</p>	
10	Main Accounting System WIP 2014/15	June 2015	Resources	6	<p>An audit of the Main Accounting System - CIVICA was undertaken as part of the approved internal audit periodic plan for 2014/15.</p> <p>At the time the audit was undertaken the CIVICA team was in the process of conducting a re-launch of the system. The re-launch was initiated due to a number of perceived weaknesses in the way the system had been introduced and subsequently used by the services. Administration of the system was also lacking mainly as a result of poor procedural documentation.</p> <p>It is envisaged that the re-launch of CIVICA will be substantially complete by the end of the current calendar year and all issues raised within the audit dealt with as part of that action.</p> <p>Opinion: Arrangements for governance, risk management and/or internal control are reasonable. An overall Reasonable Assurance audit opinion resulted from the review with four Medium category and two Low category recommendations being agreed with</p>	Reasonable

	Report Title	Date	Service	Total Audit Recommendations	Key Messages	Assurance Level
					management.	
11	ICT Disaster Recovery	July 2015	Resources	13	<p>This audit was undertaken as part of the approved Internal Audit plan for 2015/16.</p> <p>Internal Audit carried out a review in 2012/13 of the management arrangements for Business Continuity and ICT Disaster Recovery. Internal Audit's opinion at that time was that the Council could not take assurance that the controls upon which it relies to manage these areas were suitably designed, consistently applied or effective (a MINIMAL assurance level). Recommended actions were agreed but Internal Audit was informed that little action has been taken since. The 2015/16 audit report only deals with ICT Disaster Recovery plans. A separate report has been produced covering Business Continuity.</p> <p>The main key findings in the 2015/16 report identified that:</p> <ul style="list-style-type: none"> • The Council does not have a formal approved ICT Disaster Recovery Plan in place • The Council does not have a dedicated disaster recovery facility located away from the ICT Suite • Services need to complete up to date business plans to feed into future ICT Disaster Recovery Plans • There is no regular restores of system and data backups • Scheduled restores are not carried out in live and test environments to ensure backups can be used to restore promptly and reliably in a disaster scenario • Responsibility of maintenance of the environmental control and fire suppression systems are not formally documented 	Minimal

	Report Title	Date	Service	Total Audit Recommendations	Key Messages	Assurance Level
					<p>and monitored by ICT</p> <ul style="list-style-type: none"> The current UPS is not fit for purpose and the Council does not therefore have an operating UPS in the event of an electrical failure. <p>Opinion: Arrangements for governance, risk management and internal control are significantly flawed. High impact management action is required in a number of areas. Recommendations are predominantly high priority</p>	
12	Markets Administration & Rents Income	July 2015	Public Protection & Planning	4	<p>An audit of Market Administration and Rents Income was undertaken as part of the revised internal audit plan for 2015/16. The service area has not been subject to audit review since 2006.</p> <p>The key findings from the audit identified that operational procedures had not been reviewed and updated to reflect recent changes in market operations and banking arrangements.</p> <p>It was also evident there is no systematic monitoring to ensure that all market traders maintain and produce evidence of adequate public liability insurance cover.</p> <p>Opinion: An overall Reasonable Assurance audit opinion resulted from the reviews with three Medium category and one Low category recommendations being agreed with management.</p>	Reasonable
13	Business Continuity	July 2015	Corporate	7	<p>An audit of Business Continuity was undertaken as part of the approved internal audit periodic plan for 2015/16.</p> <p>BCM is a statutory duty for local authorities as well as being a key part of governance processes. It is a requirement of the Civil Contingencies Act 2004 that plans are prepared and put in place</p>	Limited

	Report Title	Date	Service	Total Audit Recommendations	Key Messages	Assurance Level
					<p>to ensure that services, particularly those that are statutory services, can continue.</p> <p>The main findings of the review identified the Interim Business Continuity Plan is, in its current draft form, not sufficiently complete to ensure proper efficient and effective recovery of the Council's data and processes should a disaster event occur.</p> <p>Responsibilities of the Senior Leadership Team and Heads of Services in relation to Business Continuity are not clearly stated within the Business Continuity Plan and Business Continuity is currently not reported and managed at the highest level.</p> <p>The work to establish a Business Continuity Management and Emergency Planning Working Group should continue and the comprehensive Corporate Business Continuity Plan should incorporate Building Recovery Management arrangements.</p> <p>Opinion: Arrangements for governance, risk management and internal control are limited. An overall Limited Assurance audit opinion resulted from the reviews with five High category and two Medium category recommendations being agreed with management.</p>	
14	Risk Management Framework & Top 5 Risks	Sept 2015	Corporate	3	<p>This audit was undertaken as part of the approved Internal Audit periodic plan for 2015/16.</p> <p>A review of the application of the Risk Management Framework was commissioned by the SLT in the summer of 2014 and found the following:</p>	Reasonable

	Report Title	Date	Service	Total Audit Recommendations	Key Messages	Assurance Level
					<ul style="list-style-type: none"> • The application of risk across the Council was inconsistent • It is not clear how the service and corporate risk registers relate • A lack of clarity regarding process for escalation or feedback; and • Risk is not well aligned with the planning and performance management processes. <p>The Policy and processes have been revised and training delivered to senior officers and staff. Service Risk Registers are being reviewed and incorporated into the Business Planning Process and Revised Corporate Risk register in place by the end of the first Quarter 2015.</p> <p>The main findings of the review identified that Service Delivery Plans are not always submitted promptly and within deadlines with all sections having been completed including links to the Risk Registers.</p> <p>Evidence of existing controls relating to the Corporate Risk Register were not always available.</p> <p>Opinion: An overall Reasonable Assurance audit opinion resulted from the reviews with two Medium category and one Low category recommendations being agreed with management.</p>	
15	Information Governance – Annual Review of Compliance	Oct 2015	Corporate	7	<p>An audit of Information Governance – Annual Review of Compliance was undertaken as part of the approved Internal Audit periodic plan for 2015/16.</p> <p>Key findings from the review are:</p>	Reasonable

	Report Title	Date	Service	Total Audit Recommendations	Key Messages	Assurance Level
					<ul style="list-style-type: none"> • Third party contractors processing personal data on behalf of the Council have not been identified to ensure that an appropriate Data Processing Agreement has been implemented and Data Processing Agreements re not available for every 'Category 1' Contracts. • No new systems, projects or processes had been implemented during the audit review and therefore no evidence of Privacy Impact Assessments undertaken were available for review by the auditor. • Not all Information Asset Owners (IAOs) were able to give assurance that appropriate measures are in place for the secure storage, movement, retention and disposal of records within remote establishments (those outside of the HQ) • The Council lacks procedures for managing electronic records containing confidential data • No assurance can be given as to whether random information sharing of personal data had been assessed as a lack of data was available for testing. • Not all staff comply with the Clear Desk Policy implemented by management • The Council's privacy notices issued by each service are not clear, consistent and available for the gathering , processing and sharing of data • No central log exists of all privacy notices and no evidence was seen of privacy notices transferred to the corporate privacy notice template • No formal written report has been presented to the SLT of data security incidents, its cause and effectiveness of 	

	Report Title	Date	Service	Total Audit Recommendations	Key Messages	Assurance Level
					<p>response as per the Data Security Incident Policy. It was acknowledged that incidents have been verbally reported to SLT to date.</p> <p>Opinion: An overall Reasonable Assurance audit opinion resulted from the reviews with five Medium category and two Low category recommendations being agreed with management.</p>	
16	Ysgol Brynsiencyn	Dec 2015	Lifelong Learning	7	<p>An audit of Ysgol Brynsiencyn was undertaken as part of the approved Internal Audit periodic plan for 2015/16.</p> <p>Key findings from the review are:</p> <ul style="list-style-type: none"> • The school meals record was maintained to a high standard at the school. • The Governing Body has appropriate arrangements in place to define head teacher rights for authorising expenditure and transferring monies between financial headings. • Appropriate documentation to monitor teacher performance (annual) and the performance objectives of the head teacher are used within the school. • The school fund accounts are maintained to an appropriate standard and are audited independently on an annual basis. The "School Fund Audit Record" document should be presented to the Governing Body on an annual basis. • The Governing Body constitution complies with the statutory requirements. • The school has appropriate statutory policies. • The school complies with the Authority's Fleet and Driver Policy. • Some weaknesses were found in the ordering of works, 	Reasonable

	Report Title	Date	Service	Total Audit Recommendations	Key Messages	Assurance Level
					<p>goods and services. All expenditure was properly authorised and correctly accounted for.</p> <p>KEY ACTIONS AGREED</p> <ul style="list-style-type: none"> • Purchasing orders should be completed in advance. • A complete register of the business interests of the Governors, the Head teacher and their immediate family should be maintained in accordance with the Education Service's Fair funding Scheme. • Each supply teacher used by the school should be noted within the electronic diary by the Head Teacher. • The "School Fund Audit Record" should be presented to the Board of Governors annually. • Physical check should be conducted on the school's asset as well as marking the assets with a permanent ink or ultra violet pen. • There should be consistency between the free breakfast register and the "Breakfast Scheme" (Annex C) form. • The school should adopt a CCTV policy. <p>Opinion: Arrangements for governance, risk management and/or internal control are reasonable. Management action of moderate to low impact is required.</p>	
17	Ysgol Cemaes	Dec 2015	Lifelong Learning	14	<p>An audit of Ysgol Cemaes was undertaken as part of the approved Internal Audit periodic plan for 2015/16.</p> <p>Key findings from the review are:</p> <ul style="list-style-type: none"> • Appropriate arrangements have been placed by the Governing Body in order to define head teacher rights for authorising expenditure and transferring monies between financial headings. 	Limited

	Report Title	Date	Service	Total Audit Recommendations	Key Messages	Assurance Level
					<ul style="list-style-type: none"> • School income is collected, recorded and banked in accordance with the Education’s Department directions. • Appropriate documentation to monitor the performance of the Head Teacher was completed for 2014/15. • The number of pupils within the “Statistical Census” corresponds to the school records. • The school fund account was satisfactory and an activity summary is produced for parents on an annual basis. • The Governing Body constitution complies with the statutory requirements. • The school have some statutory policies. • Some weaknesses were found with the ordering of works, goods and services. All tested expenditure was properly authorised and correctly accounted for. <p>KEY ACTIONS AGREED</p> <p>School meals income should be correctly recorded and the PY7, CT182a and CT183a forms should reconcile</p> <ul style="list-style-type: none"> • Order requisitions should be completed before receiving goods. • School lettings should be administered in accordance with the Authority’s guidelines. • The school fund should be audited annually. • School’s assets should be marked with a permanent ink or an ultra violet pen. • The free breakfast register should reconcile to the “Breakfast Scheme” (Annex C). <p>Opinion: Arrangements for governance, risk management and internal control are limited.</p>	

	Report Title	Date	Service	Total Audit Recommendations	Key Messages	Assurance Level
					Management action of high to moderate impact is required.	
18	Affordable Housing, Houses into Homes and Bridging Loan Scheme	Dec 2015	Housing	24	<p>The audit was undertaken as part of the approved Internal Audit Plan for 2015/16. The audit examined Themes 1 & 2 of the Local Housing Strategy related to the issue of addressing affordable housing and empty homes under the Affordable Housing Development Programme, providing support for the Joint Local Development Plan funding, Empty Homes and providing support for housing renewal in the private sector.</p> <p>Key findings from this review are as follows:</p> <ul style="list-style-type: none"> ▪ Housing are unable to access financial information regarding revenue fees and income for monitoring and financial management of schemes. ▪ Housing are not aware that financial information regarding capital receipts is available and monitored by the Capital Team on a monthly basis. ▪ Reconciliations are not carried out by Housing between the schemes and the Council's financial ledger. ▪ There are no procedures outlining the implementation and monitoring of the recovery of defaulted loans from the bridging loan scheme. ▪ Information provided by the Council Tax Department to identify empty properties is incomplete and inaccurate and impacts on the Empty Homes Officer's efficiency and performance monitoring. ▪ The lack of ability to distinguish between empty and second homes may affect the Local Authority's discretion in applying a council tax premium of up to 100% of the standard council tax charge on second 	Limited

	Report Title	Date	Service	Total Audit Recommendations	Key Messages	Assurance Level
					<p>homes, (Housing (Wales) Act 2014 - Council tax for empty and second homes).</p> <p>Opinion: An overall Limited Assurance audit opinion resulted from the reviews with three High category and eleven Medium category recommendations being agreed with management.</p>	

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High rated Internal Audit recommendations outstanding as at 22/02/2016

Ref	Report	Recommendation	Date raised	Agreed implementation date	Responsible Officer	Comments
Corporate						
1961.14/15	System Controls - Logical Access and Segregation of Duties	The Council should ensure that it maintains a record for all users that evidences that they have received access to, read, understood and agreed to abide by all key ICT policies including the ICT Security (once approved) and Acceptable Usage Policies.	07/10/2014	31/03/2015 - date changed to 30/09/2015	Council Business & Monitoring Officer	<p>SIRO & S.151 Officer Review Information was requested from other Welsh authorities with regard to existing solutions being used by other Welsh authorities. Based on responses received, initial demonstrations were given by potential providers during January 2015. A tender specification document was then prepared and a tender notice published (Sell2Wales) on 8 April 2015 - closing date for receipt of tenders 8 May 2015. Five tenders were received.</p> <p>A report requesting funding was submitted to an informal Executive meeting on 1 June. The Executive was not prepared to support the project (owing to the objections of the Section 151 Officer) and the item was removed from the formal Executive agenda for 15 June.</p> <p>As directed by the SRO, the task is to be continued up to, but excluding, the letting of the contract - meeting to take place on 18 June to finalise tender evaluation results and feedback to suppliers.</p> <p>Work in progress. Reported in Information Corporate Governance Board on 13/10/2015</p>

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<p>1961.14/15</p>	<p>System Controls - Logical Access and Segregation of Duties</p>	<p>A procedure should be put in place that ensures new starters requiring access to the Council's network, systems and data are not granted such access until such time as ICT is provided with evidence the user has confirmed that they have access to, read, understood and agreed to abide by the Council's key ICT Security and Data Security policies. Where users have been granted access but then fail to provide such evidence as required above their access should be removed until such time as evidence is provided.</p>	<p>07/10/2014</p>	<p>31/03/2015 - date changed to 30/12/2015</p>	<p>ICT Business Transformation Manager</p>	<p>ICT - Once policy compliance software is in place a grace period of two weeks is given to new starters to approve the policies.</p> <p>Upon the implementation of policy compliance software it is proposed that the system is set to open on all PC's when the user logs in – this will continue every time they login until the policies have been accepted. ICT would also investigate the possibility in the longer term that Internet access is removed by default for new users and is only granted upon evidence of approval of key ICT policies.</p> <p>SIRO & S.151 Officer Review – Investigate the introduction of a log-in screen which includes declaration on having read, understood and agreed to abide by key ICT Policies to be acknowledged by all users prior to log in.</p> <p>Upon implementation of the policy compliance software new starters will be given a grace period of two weeks to approve policies and will appear on their PC's until policies have been accepted and internet usage will be removed if key policies have not been accepted. However implementation of the policy compliance software is currently under review by a corporate group that is chaired by the SIRO – please see above.</p> <p>A project lead by the SIRO/Monitoring Officer has been charged with implemented a policy management /acceptance system, this is still ongoing.</p>
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						Once a solution is in place this will provide the tool for ICT to meet this recommendation.
1736 11/12	Third Party Assurance	Review and implement recommendations in the Third Party Assurance Report 1736.11/12	07/10/2014	31/12/2014	Business Planning and Programme Manager	
Social Services						
1953. 14/15	Third Sector Scheme	Formal documented guidance and procedures on the requirements of the Code of Practice for Funding the Third Sector and how to comply with them should be produced and made available to all relevant staff.	07/10/2014	30/10/2015	Deputy Chief Executive	The Code of Practice has now been agreed with the Third Sector (July 2015) Launch of revised Code of Practice initially arranged for 02/09/2015. Due to the availability of staff this has now been re-arranged for 01/10/2015. In the interim finance team supporting services with practice expectations Response received stating that the Joint Session with the Third Sector was held in September and that comments have been received by the Medrwn Môn Board in October to confirm the Code of Practice. A session for internal officers was held on 04/11/2015 in accordance with the plan and a report/review of the plan will be presented to SLT by the end of December.
1953. 14/15	Third Sector Scheme	A corporate listing of all Third Sector Grants should be maintained to ensure that all have been identified and are included in monitoring arrangements.	07/10/2014	30/10/2015	Deputy Chief Executive	Lead officer identified as the Accountancy Services Manager, Finance. Quarterly financial monitoring used to update information regarding sector investment
1953. 14/15	Third Sector Scheme	Services should review their existing Third Sector grants administration and paperwork to ensure that it is compliant with the Code.	07/10/2014	30/10/2015	Deputy Chief Executive	S.151 Officer has confirmed that this task will be undertaken by the Finance Dept. Assurances have been sought that this will be highlighted as required activity as the newly appointed S.151 Officer takes up his post.

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Medium rated Internal Audit recommendations outstanding as at 22/02/2016

Ref	Report	Recommendation	Date raised	Agreed implementation date	Responsible Officer	Comments
Corporate						
1940.14/15	Agency Staff	Any new use of agency workers should be in accordance with IOACC Agency Workers Policy and alternatives to use to be discussed with HR Officers. The revised Agency Workers Policy now requires that Appendix 1 – REASON FOR HIRING AN AGENCY WORKER - should be completed by Services and returned to HR prior to any agency workers being hired.	13/08/2014	31/07/2014	Chief Executive	Heads of Service to be requested to instruct relevant employees to comply with the revised Agency Workers Policy in terms of the requirement to complete the form at Appendix A and forward it to HR prior to employing any agency, contract, self-employed and consultancy staff.
1961.14/15	System Controls - Logical Access and Segregations of Duties	The ICT Security Policy should include defined responsibilities and procedures. The departmental system administrators should be formally recorded or identified and sign off on all responsibilities defined. All departmental system administrators should familiarise themselves with the ICT Security Policy and implement the policy where necessary.	07/10/2014	31/03/2015	Technical Services Manager	The ICT Security policy will be amended to include this requirement and will draw the policy to the attention of assigned Service information asset owners. Once the policy compliance software is in place assigned officers will be required to review / approve key ICT policies.
009.15/16	Information Governance	The Procurement Section should ensure that Data Processing Agreements are	09/09/2015	30/11/2015	Procurement Officer	Meeting held on 22/2/2016 to discuss personal data security safeguards in procurement. Corporate Information

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		included at the quotations/ tender stage and included as a separately executed appendix to every new relevant contract.				Officer to create an action plan detailing what should be included in the contracts and to be sent to SLT in the next few weeks.
009. 15/16	Information Governance	Managers should review running contracts involving a third party contractor processing personal data on behalf of the Council to determine whether a Data Processing Agreement should be imposed on the contract.	09/09/2015	30/09/2015	Corporate Information Officer	Work has commenced on this issue, however recommendations from the Information Commissioner's Office in respect of procurement of services will require a wider review of the data protection safeguards required in the procurement of services involving personal data. The review required by the ICO is time sensitive, this needs to be done before the recommendation can be completed. The target date should be amended.
009. 15/16	Information Governance	SIRO should ensure that all 'Category 1' contracts operated by the Council are covered by DP Agreements in accordance with ICO recommendations.	09/09/2015	30/09/2015	Council Business & Monitoring Officer	
009. 15/16	Information Governance	A written report should be presented to the SLT in evidence that all data security incidents are reviewed for cause of the breach and the effectiveness of response as per Section 8.1 of the Data Security Incident Policy - Version 2.0 (June 2015).	09/09/2015	15/11/2015	Council Business & Monitoring Officer	
Education						
1959. 14/15	Ysgol Henblas	The Register of Supply Teachers should be complete and reconciled to the Authority's budget reports to ensure accuracy of the accounts.	07/10/2014	31/10/2014	Admissions & Statistics Officer - Education	

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1959. 14/15	Ysgol Henblas	The school fund should be audited annually.	07/10/2014	31/12/2014	Admissions & Statistics Officer - Education	
1959. 14/15	Ysgol Henblas	The School should ensure compliance with the Authority's Fleet and Driver Policy.	07/10/2014	30/09/2014	Admissions & Statistics Officer - Education	
1960. 14/15	Ysgol Pentraeth	Looking to the future and in accordance with the Development Plan, the school should agree a strategy to ensure the effective management, monitoring and consultation with regards to the school budget (including the reserves). The strategy should outline the frequency, level of detail and the general format of how financial information should be presented to the Governing Body.	11/12/2014	31/01/2015	Admissions & Statistics Officer - Education	
1960. 14/15	Ysgol Pentraeth	The head teacher should undertake weekly, monthly and spot verification checks of the school meals income in accordance with the Education Department's directives. The head teacher should sign the monthly 182a statement to certify that the relevant checks have been undertaken and records are accurate.	11/12/2014	31/12/2014	Admissions & Statistics Officer - Education	
1960. 14/15	Ysgol Pentraeth	School meals income should be banked regularly and promptly in accordance with the Education Department's directives.	11/12/2014	01/09/2015	Admissions & Statistics Officer - Education	
1960. 14/15	Ysgol Pentraeth	The date of banking should be recorded against the relevant	11/12/2014	31/12/2014	Admissions & Statistics Officer -	

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		entry on the monthly CT182a statement to ensure a complete audit trail.			Education	
1960.14/15	Ysgol Pentraeth	Ordering requisitions should be completed before receiving goods. In cases of an emergency a verbal order may be raised and relevant documentation completed the next working day.	11/12/2014	01/09/2015	Admissions & Statistics Officer - Education	
1960.14/15	Ysgol Pentraeth	Annual physical stock checks should be undertaken of the school's assets and an asset register maintained to ensure assets are appropriately managed. Where inconsistencies arise appropriate actions should be undertaken.	11/12/2014	31/03/2015	Admissions & Statistics Officer - Education	
1960.14/15	Ysgol Pentraeth	The school should maintain a daily register of pupils receiving breakfast for free to enable reconciliation to the monthly "Breakfast Scheme" (Annex C) form which is submitted to the Education Department as part of the administration of the Welsh Government's Free Breakfast Grant.	11/12/2014	31/12/2014	Admissions & Statistics Officer - Education	
1960.14/15	Ysgol Pentraeth	The Governing Body Constitution should comply with the relevant statutory requirements.	11/12/2014	31/12/2014	Admissions & Statistics Officer - Education	
1960.14/15	Ysgol Pentraeth	The school should adopt a CCTV Policy.	11/12/2014	30/04/2015	Admissions & Statistics Officer - Education	
1978.14/15	Ysgol Llangoed	The Chair of the of the Governing Body's next meeting should sign the minutes of the	22/12/2014	31/10/2015	Admissions & Statistics Officer - Education	

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		former meeting (subject to approval of the Governing Body) in accordance with the relevant regulations.				
1978.14/15	Ysgol Llangoed	The School should ensure compliance with the Authority's Fleet and Driver Policy.	22/12/2014	31/07/2015	Admissions & Statistics Officer - Education	
Finance						
1921.13/14	Council Tax	Suppressed accounts should be reviewed on a regular basis and evidence of review retained on file.	13/05/2014	30/09/2015	Operations Manager	Suppressions with "end dates" are removed automatically by the system. Those which remain open are being reviewed currently.
1960.14/15	Ysgol Pentraeth	The Income Section should enquire and ensure that monies banked by the school in the Post Office (£307.70) during January 2014 have been fully and correctly accounted for in the Authority's account.	11/12/2014	30/06/2015	Income Officer	A copy of the report was requested 22/6/15. Target completion date 30/6/15.
1982.14/15	Sundry Debtors	The following procedures should be introduced in order to provide additional controls over account suppressions: - The CIVICA facility to set appropriate time limits on suppressions should be used in all cases. - Reason for suppression of recovery action should be appropriately recorded within the system notes facility. - A report of all suppressions should be reviewed by a	14/04/2015	31/08/2015	Income Officer	All new suppressions have an end. Lists have been produced for all other suppressions and work upon them is continuing to either lift suppression, cancel invoices etc. Need to revise target date due to volume of work.

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		<p>relevant officer on a regular basis in order to ensure that all reasons for suppressions are on-going.</p> <p>-Documentation in support of suppressions should be retained on file giving reason for suppression including the name and signature of the officer authorising the suppression.</p>				
1983.14/15	Treasury Management	Treasury Management processes and procedures should be fully, clearly documented and dated in order to set out who can approve, documentation required and segregation of duties.	13/05/2014	31/07/2015	Capital Accountant	Re-iterated in TM Report Treasury Management 1932.13/14 1.8
1985.14/15	Cash Receipting	The reconciliation between Cash system data and bank records of income received should be undertaken promptly following period end. Such reconciliations should be checked by a second officer and evidenced by signature and dating. The same details were included in our recommendation as a result of audit testing for the year 2013/2014.	14/04/2015	31/03/2015	Income Officer	
1988.14/15	NNDR	Debts not recovered after completion of the Council's debt recovery process should be forwarded to the Council's bailiffs/ enforcement officers promptly.	13/05/2014	31/07/2015	Operations Manager	Recent referrals to Enforcement Agents have been passed on a more timely basis. A review is being undertaken to reduce the pre-enforcement stage by amalgamating two letters into one.

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1988. 14/15	NNDR	Suppressed accounts should be reviewed on a regular basis and evidence of review retained on file.	13/05/2014	31/07/2015	Operations Manager	The suppressions with "end dates" are automatically removed by the system. Those which are "open" will be reviewed by end July.
1993. 14/15	Bryn Trewan	Invoices for the current year should be issued to those identified as liable under the land registry search (APPENDIX B)	05/06/2015	31/07/2015	Income Officer	Land Registry Searches have been obtained. Meeting to be arranged within Finance to agree way forward.
1997. 14/15	Housing Benefits	Evidence must be complete and filed to support each eligible claim made. All supporting documents should be easily accessible including correspondence sent to the claimants informing them of the outcome of the assessment.	14/04/2015	30/09/2015	Benefits Supervisor	Ongoing
1997. 14/15	Housing Benefits	As intended action should be taken to bring actual accuracy performance towards the target set of 99% accuracy.	14/04/2015	30/06/2015	Operations Manager	

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Housing						
1868. 14/15	Homelessness	<p>Key aspects of Homelessness procedures need improving to reflect the increase in focus on homeless prevention.</p> <p>Procedures need to be enhanced to:</p> <ul style="list-style-type: none"> - reflect administrative changes including the introduction of the new combined assessment form and Orchard System; - the use of the new CIVICA financial system; - include more detail e.g. administration of the Homeless Prevention Fund, protection of the belongings of homeless persons. 	28/01/2015	30/10/2015	Principal Housing Officer	
1868 14/15	Homelessness	The key duties of the post of Accommodation Officer including arranging annual inspections of premises used to provide Bed & Breakfast or emergency accommodation for homeless applicants should be formally re-allocated.	28/01/2015	30/10/2015	Principal Housing Officer	<p>As part of Licencing Conditions B&Bs are inspected by Environmental Health.</p> <p>This action was put on hold until the new Housing Options Team were appointed, commencement date 10/08/2015 – this action falls within the remit of the Solutions Officers (1 post still needs to be allocated). Officers currently in training.</p> <p>Use of B&Bs will also now be influenced by the 'suitability' criteria as referred to in the Housing Wales Act 2014, which became effective 27/04/2015.</p>

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						<p>Procedures to be implemented with Housing Options Manager to ensure compliance include :</p> <ul style="list-style-type: none"> - formalise inspection procedure (both annual & routine inspections) - create database of all B&Bs used to include property & room description, amenities & facilities available within each of the premises.
1868 14/15	Homelessness	Management should re-introduce formal checks to verify that Bed and Breakfast accommodation paid for continues to be occupied to ensure that only valid payments are made.	28/01/2015	30/10/2015	Principal Housing Officer	<p>Involves routine checks of B+B premises.</p> <p>This aspect of management of the B+B accommodation has not been addressed due to staffing pressures within the homelessness team (as was) and the preparation for the implementation of the Housing (Wales) Act 2014.</p> <p>This action forms part of the role of the newly restructured Housing Options Team and these duties will be tasked to the Solutions Officers within the team.</p>
1868 14/15	Homelessness	Responsibility for conducting a systematic check (and taking remedial action as appropriate) of all Housing Benefit payments made to the Council's holding account by reference to the weekly schedule of payments and access to the database of current B & B accommodation placements should be formally allocated. Additional columns could be added to the database	28/01/2015	30/10/2015	Principal Housing Officer	<p>Agreed that this would be implemented by the Housing Options Team.</p> <p>Not actioned.</p>

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		to allow a record to be made of the start date of the HB claim, the amount of benefit awarded, the cost of the accommodation, and the date the Housing Benefit Section was informed as to when the client left the accommodation.				
1993 2014/15	Bryn Trewan	The Service should review the current rates and decide whether rates re-charged are increased in line with expenditure each year.	05/06/2015	30/10/2015	Technical Services Manager	
ICT						
2004/2 015/16	ICT Disaster Recovery	Management should ensure that any known or identified failure in the Council's ICT Infrastructure is recorded and reviewed periodically to ensure the risks have been logged and strategies to mitigate the risk implemented where necessary.	10/08/2015	31/10/2015	Technical Services Manager	Accepted. The ICT Service Desk which is due to go live in October will monitor infrastructure components in real time. Any faults will be logged in the TrackIT system for further investigation by either 2 nd line (Infrastructure team) or 3 rd line (support partners) investigation.

SUMMARY OF SPECIAL INVESTIGATIONS - 1 APRIL 2015 TO 31 DECEMBER 2015

Job No.	Type of Incident	No. of Days	Comment / Result
1955.14/15	School – alleged financial irregularities	4.70	Recommendations made to address poor financial record keeping.
2006.14/15	Recycling Unit	0.34	It is considered that procedures to counter theft from the site are adequate and there is good CCTV coverage. Nothing further can be done regarding anonymous allegation.
005	Missing £100 Cash	4.53	The Police investigation into the incident has now been closed. Weaknesses identified by management and measures to strengthen the procedures have been immediately implemented.
010	School - Theft of Cash	7.03	Perpetrator resigned and investigation closed.
014	Depot – Theft of Diesel	3.11	Ongoing Police investigation.
017	WG Referral – Disabled Student Allowance – Ineligible Payments	5.36	No recommendations have been made in relation to this referral as the LA no longer administers the DSAs.
022	Unauthorised opening of visitor attraction & cash issues	20.61	Insufficient evidence to refer to Police. Report issued outlining recommendations to strengthen internal controls.
031	Employee undertaking paid work whilst off sick	0.20	Insufficient information to warrant further investigation. E-mail address only indication of additional employment.
032	Theft of personal monies from school classroom	2.64	Ongoing Police enquiry. CCFO liaising with Police regarding further action.
035	Potential data breach – hand delivered mail	1.82	CCFO liaising with Corporate Information Officer and Reception Staff in relation to adopting some form of recording of private/confidential hand delivered mail.
TOTAL DAYS		50.34	