cw audit services

Hinckley & Bosworth Borough Council

Internal Audit
Progress Report 2014/15

April 2015

1. Introduction

This report summarises the work of Internal Audit for 2014/15 alongside our annual Head of Internal Audit opinion. The purpose of the report is to update the Committee on delivery of the 2014/15 audit plan and key issues arising.

2. Progress summary

The internal audit plan for the 2014/15 year totals 323.5 days (including work in relation to Leicestershire Revenues & Benefits Partnership (LRBP) systems and total days carried forward from 2013/14). Section 5 provides details of all the audit assignments included in the 2014/15 year. We have completed our planned work in time for provision of our annual internal audit opinion to support the Council's Annual Governance Statement, other than in relation to two reviews agreed with management that we would not complete, and these have not of course been charged for.

3. Summary of reviews completed

The following reviews have been completed and final reports agreed with management since the last meeting of this Committee. The tables below set out summaries of the outcomes and any high or medium risk issues raised, and agreed actions to address them.

Review	Summary	Level of assurance
Main Accounting	This audit examined the arrangements for administering key controls with regards to the Council's general ledger system. A Significant Assurance Opinion was provided, with 3 low level recommendations made. The individual level of assurance for each system control objective reviewed is provided below.	**Significant**

System control objective	Level of Assurance				
	Full	**Significant**	**Moderate**	**Limited**	**No**
1. All input (including feeder systems) is properly controlled and verified and processing is complete, accurate and timely.		✓			
2. All output is appropriate and enables the production of accurate final accounts.	✓				
3. Access to system functions is restricted to authorised personnel and the security and integrity of the system is maintained.	✓				

Review	Summary	Level of assurance
Housing Allocations	This audit examined the key control objectives relating to compliance with, and delivery of, the Council's Housing Allocations Policy. A Significant Assurance Opinion was provided, with 4 medium and 1 low level recommendations made. The individual level of assurance for each system control objective reviewed is provided below.	**Significant**

System control objective	Level of Assurance				
	Full	**Significant**	**Moderate**	**Limited**	**No**
1. Approved, current Allocations Policy and supporting procedures are in place.	✓				
2. Arrangements for receiving applications, assessing and banding applicants ensure compliance with allocations/CBL policy and procedures.		✓			
3. Arrangements for allocating properties to prospective tenants ensure compliance with policy, ie take proper account of the prospective tenants band and the suitability of the properties in question.		✓			
4. Management has ongoing assurance that the policy is complied with in respect of the above control objectives.		✓			

The 4 medium level recommendations, and management responses, are as follows:

System Control Objective 2: Arrangements for receiving applications, assessing and banding applicants ensure compliance with allocations/CBL policy and procedures.

Expected Control	Audit Finding	Risk	Risk Ranking	Recommendation	Response	Who	When
2.1 Annual Review of Applications	The Council used to conduct annual renewals of applications but has not done so since 2010. Annual reviews would enable the Council to ensure applicants are still in the correct category of housing (identifying any who no longer meet eligibility criteria). We do note however that the policy confirms that it is the home seekers' responsibility to keep the Council informed of any changes to their housing circumstances.	Applicants may not be assessed as the correct priority and so miss out on housing opportunities. Opportunity to deal more efficiently with applications.	3	Officers should consider reinstating an annual review of applicants' circumstances.	The Housing options manager in recently reviewing the service had proposed to reinstate the annual renewal process.	Housing Options Officer	September 2015

System Control Objective 3: Arrangements for allocating properties to prospective tenants ensure compliance with policy, ie take proper account of the prospective tenants band and the suitability of the properties in question.

Expected Control	Audit Finding	Risk	Risk Ranking	Recommendation	Response	Who	When
3.1 Visits to Applicants	There is a requirement for applicants to provide information regarding the condition of their current accommodation and any medical conditions. This information is not always provided and so cannot be taken into account when reviewing the housing application. A visit to applicants as part of the registration process would enable housing officers to appropriately assess living conditions, the standard of accommodation and extent of any issues affecting the housing support required.	The true extent of an applicant's circumstances may not be known and priority level not assessed adequately.	3	Officers should consider increasing the number of visits made to new applicants to enable the matters referred to, to be addressed.	The Housing options manager after recently reviewing the service has instigated visits for applications for those with a welfare or medical need. This is to be further considered to visit every new applicant to discuss housing options if capacity allows.	Housing Options Manager	Implemented with further improvements to be implemented by December 2015

System Control Objective 4: Management has ongoing assurance that the policy is complied with in respect of the above control objectives

Expected Control	Audit Finding	Risk	Risk Ranking	Recommendation	Response	Who	When
4.2 Assurance processes	There is no management/supervisory assurance process to review officer assessments of applications and banding decisions, allocations to properties or nominations to Housing Associations.	Assessments of applications, banding decisions, allocations of properties and nominations to Housing Associations may not be done correctly or consistently.	3	An assurance process should be introduced to review samples of officer assessments of applications and banding decisions, allocations to properties and nominations to Housing Associations.	Housing Options manager to introduce a check of a sample of officers assessments and discuss at one to ones.	Housing Options Manager	July 2015

Expected Control	Audit Finding	Risk	Risk Ranking	Recommendation	Response	Who	When
4.3 Compliance with policies around advertising properties	The allocations policy states that - *"Up to 10% of general needs vacancies and a minimum of 10% of sheltered vacancies from each district will be advertised across the sub-region. Anyone who is a home seeker on any of the seven Councils housing registers in this sub-region can be considered for these properties."* The system has no standard reports to enable management information to be produced to monitor either of these policy requirements, and thus the Council is not currently in a position to know if it is complying.	The Council may not comply with policies around advertising to the sub-region.	3	Management information should be produced to enable officers to monitor the advertising of vacancies to ensure that the policies relating to the advertising of properties in the sub-region are adhered to.	To be discussed at Subregional CBL group as this should be monitored subregionally. To report and review as necessary.	Housing Options Manager	July 2015

Review	Summary	Level of assurance
Housing Repairs and Maintenance	This audit examined the effectiveness of arrangements for recording, maintaining and using key housing stock condition data and administering the associated IT system, a focus requested by management. A Moderate Assurance Opinion was provided, with 3 high level recommendations made. The individual level of assurance for each system control objective reviewed is provided below.	**Moderate**

System control objective	Level of Assurance				
	Full	**Significant**	**Moderate**	**Limited**	**No**
1. The Council has efficient and effective processes for recording and updating housing stock condition data on the Integrator system and the Orchard system.			√		
2. Adequate staff capacity and skill is in place to administer and manage the Integrator system.			√		
3. Robust and effective arrangements are in place for producing timely, useful, complete and accurate information from Integrator to inform the Capital Programme and HRA Business Plan and its review.			√		

The 3 high level recommendations, and management responses, are as follows:

System Control Objective 1: The Council has efficient and effective processes for recording and updating housing stock condition data on the Integrator system and the Orchard system / System Control Objective 3: Robust and effective arrangements are in place for producing timely, useful, complete and accurate information from Integrator to inform the Capital Programme and HRA Business Plan and its review.

Expected Control	Audit Finding	Risk	Risk Ranking	Recommendation	Response	Who	When
1.1 Stock Condition Data	A 20% stock condition survey was carried out in 2012 by Savills who input the data into the Integrator System and extrapolated it across the other properties depending on property architypes and location. The Asset Maintenance Surveyor was recruited in 2012 to work alongside Savills and was responsible for updating and reconciling the Orchard and Integrator Systems. He left in October 2014. From his files, there is no evidence that the two systems were regularly reconciled. Audit testing of a sample of planned major works carried out during 2012/13 and 2013/14 found that: • 2012/13 - 10/15 jobs had not been updated on the attributes tab of the Orchard System and 6/15 had not been updated on the Integrator System. • 2013/14 - 11/15 jobs had not been updated on the attributes tab of the Orchard System and 8/15 had not been updated on the Integrator System.	Out of date / incomplete information shown on the systems.	2	a) An exercise should be carried out to ensure that all planned major works have been correctly recorded on the Integrator System. b) Reconciliations of the two systems should be carried out on a regular basis.	Accepted.	Julie Kenny	June 2015 Commencing June 2015 once all works have been entered onto Integrator

Expected Control	Audit Finding	Risk	Risk Ranking	Recommendation	Response	Who	When
1.2 Capital Programme – Underlying Assumptions	The Council maintains a list of how often various elements of the housing stock should be replaced e.g. roofs every 70 years, kitchens every 25 years. The Asset Maintenance Surveyor was responsible for producing the reports from the Integrator System showing when various elements of major works are required. Although he left in October 2014, his files and reports have been retained. It was noted that there is a difference between the number due for major works shown on the Integrator system and the number budgeted for in the capital programme for 2014/15. It is understood that this is to smooth the peaks and troughs over the years and due to certain assumptions being made. However, these assumptions have not been formally documented.	The capital programme may not be adequate to maintain properties to the required standard.	2	Any underlying assumptions that provide the basis for the capital programme should be formally documented.	Accepted. Detailed notes of the process will be included as part of the next budget setting process.	Julie Kenny	October 2015

System Control Objective 2: Adequate staff capacity and skill is in place to administer and manage the Integrator system.

Expected Control	Audit Finding	Risk	Risk Ranking	Recommendation	Response	Who	When
2.1 Integrator System Administration	The Integrator system was purchased in 2010 and is used to record the condition of the Council's housing stock. It is due to become unsupported later in the year and the Council needs to decide whether to purchase the new browser based system either with or without an interface to the Orchard system or whether to use an Orchard module for stock condition.	Absence of skill in using the main stock condition system.	2	An Integrator Systems Administrator should be nominated and consideration given to sourcing training to enable them to input data into the system and to extract information for planning and budgeting purposes.	Accepted. The Service's Super User for Orchard will become the System Administrator for Integrator and training sourced. The replacement Housing Repairs Investment Manager will	Julie Kenny	April 2015

Expected Control	Audit Finding	Risk	Risk Ranking	Recommendation	Response	Who	When
	At present any work done to a property needs to be updated in the Integrator system and the Orchard system manually/separately as there is no interface. There is currently no Systems Administrator in post following the departure of the Asset Maintenance Surveyor in October 2014. Five members of staff have access to the system but do not use it on a daily basis and feel that they do not have sufficient knowledge of the system to interrogate it and run the reports necessary to aid planning and budgeting. It is understood that the Housing Repairs Manager is due to leave in March 2015 and his replacement due to be recruited in February 2015. One of the requirements of the job will be to fulfil the role of the previous Asset Maintenance Surveyor.				start with the service on 20th April 2015 and is being tasked with the development of the Asset Management Strategy and procurement of a replacement Asset Maintenance system.		

Review	Summary	Level of assurance				
Asset Control	This audit was requested by management, and examined the arrangements for ensuring security of portable, valuable grounds maintenance and street cleaning assets based at Jubilee House site. A Significant Assurance Opinion was provided, with 2 medium and 4 low level recommendations made. The individual level of assurance for each system control objective reviewed is provided below.	**Significant**				

System control objective	Level of Assurance				
	Full	**Significant**	**Moderate**	**Limited**	**No**
1. Valuable portable equipment is securely stored whilst at the depot.		√			
2. Suitable asset controls operate in relation to the issue and return of valuable portable equipment from store to employees and back into store.		√			
3. Such equipment is securely retained whilst away from the depot		√			
4. The Council has assurance that all expected equipment is in its possession at any given time.			√		

The 2 medium level recommendations, and management responses, are as follows:

System Control Objective 1: Valuable portable equipment is securely stored whilst at the depot.

Expected Control	Audit Finding	Risk	Risk Ranking	Recommendation	Response	Who	When
1.1 Key Register	Portable equipment is stored in the following locations: • locked cage at the depot, Jubilee House • locked yard at the depot, Jubilee House • locked garage at Hollycroft Park • 2nd chapel building at the cemetery A number of staff hold keys to the various locations but a key register is not maintained.	Lack of accountability.	3	A key register should be maintained, and staff should be required to sign for keys in their possession.	Agree, Key Register to be reviewed and maintained by Street Scene Services Team. Three sites Jubilee Building Hollycroft Park Ashby Rd Cemetery	Tony Cunnington Jackie Lee	3 months (end of May 2015) / ongoing

System Control Objective 4: The Council has assurance that all expected equipment is in its possession at any given time.

Expected Control	Audit Finding	Risk	Risk Ranking	Recommendation	Response	Who	When
4.2 Stock Write-Off	A Machine Log Spreadsheet records all assets and highlights any that are missing, stolen or have been scrapped. The spreadsheet is updated following stock checks and Machine Details Sheets completed to record the details of any to be written-off. We undertook an exercise to ensure that Machine Details Sheets had been completed for all items noted as missing or stolen and that notes adequately detailed incidents, investigations carried out, conclusions reached and actions taken. Sheets had only been completed for 7/17 items listed as missing or stolen and none had been signed by the relevant manager.	Lack of audit trail Missing items not adequately investigated	3	a) Machine Details Sheets should be completed for all assets noted as missing, stolen or decommissioned and should adequately detail investigations carried out, conclusions reached and actions taken. b) Sheets should be signed by the Green Spaces Manager approving the write-off.	Agree to recommendation Agree to recommendation	Tony Cunnington Ian Pinfold	3 months (end of May 2015)

Review	Summary	Level of assurance
Development Management	This audit examined the Council's arrangements for operation of, and compliance with, planning policy and procedures, and the processing of applications and associated income . A Significant Assurance Opinion was provided, with 5 medium and 3 low level recommendations made. The individual level of assurance for each system control objective reviewed is provided below.	**Significant**

System control objective	Level of Assurance				
	Full	**Significant**	**Moderate**	**Limited**	**No**
1. The Council has a planning policy and supporting procedures in place to ensure that development complies with national, regional and local requirements.		√			
2. Planning applications are accurately processed and approved in a timely manner in line with Council policy.		√			
3. All planning fee income is collected accurately, promptly and in full.	√				
4. The integrity of the planning system is maintained.		√			
5. Accurate, relevant and timely management information is produced and reported appropriately.	√				

The 5 medium level recommendations, and management responses, are as follows:

System Control Objective 2: Planning applications are accurately processed and approved in a timely manner in line with Council policy.

Expected Control	Audit Finding	Risk	Risk Ranking	Recommendation	Response	Who	When
2.1 Receipt of applications	It was noted that the field on Uniform for the date that the application is received records the validation date rather than the date that the application is received. Although the QMC does record this information, the absence of this date on Uniform makes monitoring delays between receipt of the application and validation difficult to achieve.	Difficult to monitor delays in validating applications.	3	The date that applications are received should be recorded on Uniform and should be clearly distinguishable from the date validated.	Actions have already been taken to deal with this issue. The received date will be used in both Uniform and Anite to register the date applications are received.	Simon Atha, Principal Planning Officer	Already commenced. All systems and process updated to reflect changes by September 2015.

Expected Control	Audit Finding	Risk	Risk Ranking	Recommendation	Response	Who	When
2.2 Processing times	The processing times for the various stages of planning application from initial receipt through to determination were reviewed for a sample of 15 applications chosen at random from the period April 2014 to January 2015. The purpose of the review was to establish whether there are any delays or inefficiencies in the existing process that could be addressed by the current move towards involving Planning Officers at the earliest available opportunity in the process. The following issues were noted: • one application was not allocated to a Technician until 13 days after its receipt. The time taken from receipt to allocation of a Technician could not be determined in three other instances due to at least one of the dates not being recorded. • The sample included 9 applications that were initially invalid. In four instances delays ranging between 8 and 15 days were noted from the time that the Technician received the application to the date that invalid letters were sent out. • 3 applications were noted where delays ranging between 30 and 37 days between date validated to date published on weekly list. • 4 applications were noted where delays between 10 and 30 days were apparent between date of validation and date of allocation to a case officer. • One delay of 21 days was noted between date of recommendation and date of sign off by a senior officer.	Delays in processing application may impact on performance. Opportunities to deliver a more efficient service may be lost.	3	The results of our sample testing highlighted that whilst the Council performs well against targets for processing applications within deadlines, there may be opportunities to improve the efficiency of application processing cycle. It is recommended that monitoring reports be developed from Uniform that track the time taken between key stages of the application process to ensure that the proposed changes to the process deliver expected benefits in terms of speeding up the overall processing time and delivering a more efficient service.	Action has already been taken to address this issue with the delay in validating and allocating applications. More resources have been put in place through the recruitment of Planning Assistants. Authorisation is being sought to continue to have this resource for the next financial year to ensure performance is kept at a high level. As part of the validation process review that is currently being undertaking steps will be included to ensure accurate and up-to-date reporting can be pulled from the system to enable managers to be able to respond to delays quickly and to divert resources if necessary.	Simon Atha, Principal Planning Officer	Ongoing as part of process review but aim to have improved procedures to deal with reporting by September 2015.

Expected Control	Audit Finding	Risk	Risk Ranking	Recommendation	Response	Who	When
2.4 Time extensions	At the time of audit there had been approximately 200 time extensions during the 2014/15 year. Sample testing of 10 extensions highlighted that there were valid reasons for these extensions in each instance. It was however noted that one extension was not signed by the applicant, one was raised after the date that the initial determination date had been exceeded and two applicant signatures had not been redacted on Anite. Separate testing on a random sample of 15 applications highlighted two applications that exceeded the target determination date by 5 and 45 days respectively, where evidence that time extensions had been requested could not be located. A further instance was also noted where the time extension agreement saved on Anite included a signature from an HBBC representative but not from the applicant.	Lack of prior agreement for time extensions. Non-compliance with information governance requirements.	3	Time extensions should be arranged prior to expiry of original determination date targets and should be signed by both parties. Signatures should be redacted when placed on Anite.	Extension of Time Agreements are routinely being used by officers to enable effective performance management. The process will be reviewed and officers trained to ensure they are aware of the process to enable effective governance.	Simon Atha, Principal Planning Officer & Alison White, Senior Administration Officer	By May 2015
2.5 Document retention on Anite	Sample testing highlighted one instance where an appeals questionnaire was not available on Anite and another instance where a QMC form had been saved on Anite against the wrong application number.	Reduced management trail for key documents.	3	Staff should be reminded of the requirement to ensure that all relevant documentation is saved accurately on the Anite system. Discussions at the exit meeting indicated that it may be possible, at the point when an application has been determined, to include a pop-up box on Uniform reminding officers of the need to check that all appropriate documentation is saved on Anite.	Whilst it is not possible to eliminate all human error officers will be reminded of the need to ensure documentation is indexed correctly to the right file to ensure transparency and effective governance is maintained.	Simon Atha, Principal Planning Officer	By end of May 2015

System Control Objective 4: The integrity of the planning system is maintained.

Expected Control	Audit Finding	Risk	Risk Ranking	Recommendation	Response	Who	When
4.1 System access controls	Review of system access capabilities highlighted that: • two members of staff who work for Blaby District Council (shared land charges service) have sufficient levels of access to create planning applications. • six members of staff (including three from ICT) have supervisor level access to the system, which enables the ability to correct reports, update templates and change code lists. Discussions with the System Administrator indicated that whilst a certain level of cover is needed to complete these tasks, at least one member of staff who currently has this level of access does not need it. • six members of the Planning team currently have Superuser access, which allows additional access capabilities to pre-planning application, appeals and enforcement screens. Whilst it is likely that these team members require this enhanced level of access, this should be kept under review. It was noted that there is some inconsistency in who currently has this role, with some Principal Planning Officers having this role whilst others do not. Two Planning Administrators and one Compliance Officer do currently have this role.	Inappropriate levels of access to the Uniform system	3	Current access levels on the Uniform system should be reviewed and amended as necessary in accordance with the audit's findings. Access levels should also be reviewed in the light of the recent planning application process review.	All current levels of system access will be reviewed with the System Administrator as part of the planning application process review.	Simon Atha, Principal Planning Officer	By September 2015

Orchard System implementation review/project management framework

We carried out a review on the implementation of an upgrade to the Orchard housing system and issued a briefing report to management highlighting some learning points for consideration. We did not provide an overall assurance opinion in this case. We included a review of the revised Project Management Framework that has recently been produced and were able to conclude that it provides clarity on the processes that should be followed, depending on the value of the project being delivered.

Sickness absence management

We carried out a review on the policy framework, and compliance, in relation to the management of sickness absence. We have agreed a briefing report and action plan with management which sets out a number of recommendations aimed at supporting the effectiveness of, and compliance with, the proposed revised Attendance Management Framework. We did not provide an overall assurance opinion in this case.

Information Governance

This review aimed to assess key elements of the Council's arrangements regarding the governance and security of information. The audit concluded that the information governance arrangements regarding electronically maintained personal and sensitive data are generally effective. We have agreed a briefing report and action plan with management, with recommendations aimed at enhancing the Council's arrangements in this context. We did not provide an overall assurance opinion in this case.

ICT Services Contract review

As part of our assurance role in relation to this project we have provided advisory input to management in relation to current risks, and made recommendations regarding these for management consideration.

Equalities

We reviewed the arrangements the Council has in place to ensure compliance with its equality duties, and have agreed a briefing report with management, including an action plan to address our recommendations. We did not provide an overall assurance opinion in this case.

We have issued several draft reports on our work on the following. Where we have issued assurance opinions at this stage, these are reflected in Section 5 of this progress report and in the annual opinion report provided separately on this agenda, where appropriate.

Flexible working – draft report is with management
Waste Collection/Recycling VFM – draft report is with management
Housing Rents – draft report is with management
Parking Enforcement – draft report is with management
Budgetary Control/Medium Term Financial Strategy - draft report is with management

4. Recommendation tracking

CW Audit Services has implemented a system for tracking the actioning of agreed Internal Audit recommendations, as a management assurance tool for the Council and specifically this Committee. Managers are responsible for updating actions taken and other key information directly on the system. A further update for the Committee is provided below. This refers to all actions agreed and due by 27/3/15, which were made in 2013/14 or later or carried forward into 2013/14 audit year as still outstanding at that time.

The first table below represents the status of such agreed actions due to be implemented by 27/3/15, the second table the age of the outstanding recommendations (based on the original date due for implementation). The status shown is as advised by the relevant manager/Head of Service and does not imply that Internal Audit have verified the status, albeit where we have followed up our prior year recommendations we have dealt with these as closed or implemented where possible. Members will note that the number of outstanding actions is reducing and now stands at 8, and no high risk issues are currently outstanding, which is a very positive position.

Summary	1 Critical	2 High	3 Medium	4 Low	Total
Due by 27/3/15	-	5	113	90	208
Implemented	-	4	95	79	178
Closed (eg system changed)	-	1	14	7	22
Not completed yet	-	-	4	4	8

Time overdue for actions o/s or not complete	1 Critical	2 High	3 Medium	4 Low	Total
Less than 3 months	-	-	-	1	1
3 – 6 months	-	-	1	1	2
Greater than 6 months	-	-	3	2	5
Total	-	-	4	4	8

We have been asked to set out further details of any outstanding high risk issues or any issues over 6 months overdue. The high risk issues (in this case, none) and the issues more than 6 months overdue are as follows:

Review	Recommendation	Risk Rating	Response	Current Status per update
2011/12 Homelessness	Orchard System The Council should ensure there is a review of the effectiveness of the Orchard system for the Homelessness function.	3	A review of the Orchard system was planned. January 2012 - Jo Wykes	Review in progress in conjunction with orchard update. A further update is required to be able to complete the P1E statistical monitoring and this will not be released until June 2015. Amendments have been made as an interim measure. Revised implementation date - 30/6/15
2013/14 Council Tax (LRBP)	VOA and CT system reconciliation The discrepancies (identified by the audit) should be investigated and rectified.	4	We are working with the Valuation Office to reconcile the difference. We understand that our records are correct. 31/3/14 – Claire Stone, CT Team Leader	Overall the bands balance with the VOA a file has been received back from VOA with anomalies to reference numbers next step is to work on those. Revised date 31/3/15

Review	Recommendation	Risk Rating	Response	Current Status per update
2012/13 Housing Repairs	Tenant Recharge Policy The Council should consider introducing a tenant recharge policy that holds tenants accountable for the cost of repairs that have arisen through their negligence and ensure that processes are in place to enforce this.	3	A Recharge Policy will be introduced as part of the revised conditions of tenancy. 30/11/12 - Ian Parsons, Housing Repairs Manager	Approval given at Executive on the 17th Dec for implementation on 1st April 2015 Revised date 1/4/15
2012/13 Housing Repairs	Repairs Administration The Council should ensure that when implementing hand held devices, it automates as many processes as possible in order to reduce current administrative burden and improve overall efficiency.	3	The new Orchard Direct Works Module has been procured to assist with streamlining processes. Once in place, this should reduce the amount of manual processes as handheld devices will be used by engineers to receive and complete jobs. 30/4/13 -Ian Parsons, Housing Repairs Manager	Implementation of Direct works module in progress, go live date June 2015 Revised date 1/6/15
2012/13 Case Management System	Reports Management should monitor how the reporting tool is utilised on the IKEN system and ensure that reports that are required are fully utilised.	4	The use of the reporting tool will be included in the Post implementation review and a check made that sufficient use of the reporting function is being made. 30/11/13 – Emma Horton, Legal Services Manager	With training have been undertaken in January 2015 the team will shortly start time recording on all matters, which will allow better utilisation of the reports. This will be revisited once the system has been used more fully in 6 months. Revised date 17/7/15

5. 2014/15 Internal Audit plan

Description of audit	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Current Status	Assurance level
Key Corporate Project assurance – Bus Station, MIRA/RGF and HRA Investment Plan projects	✓	✓	✓	✓	Complete	**N/A**
Efficiency/VFM reviews (Waste collection/recycling in 2014/15)			✓	✓	Draft advisory report issued	**N/A**
Fees and charges review	✓				Final report issued	**Narrative/advisory**
Budgetary Control/MTFS				✓	Draft report issued	**Significant***
Main Accounting			✓		Final report issued	**Significant**
Council Tax – Leicestershire Revenues & Benefits Partnership			✓		Final report issued	**Significant**
Business Rates – Leicestershire Revenues & Benefits Partnership			✓		Final report issued	**Significant**
Benefits – Leicestershire Revenues & Benefits Partnership			✓	✓	Final report issued	**Significant**
Financial Systems key controls			✓		Final report issued	**Full/significant**
Information Governance		✓	✓		Final briefing report issued	**Narrative opinion**
Orchard Housing System upgrade review		✓	✓		Final briefing report issued	**Narrative**

Description of audit		Qtr 1	Qtr 2	Qtr 3	Qtr 4	Current Status	Assurance level
ICT Services Contract					✓	Advisory input provided	N/A
Corporate Governance - Equalities				✓		Final briefing report issued	Narrative
Payroll & Expenses			✓			Final report issued	Significant
Electoral Register			✓	✓		Review complete; reports issued	Narrative
Human Resources – Sickness Absence Management				✓		Final briefing report issued	Narrative
Housing Rents					✓	Draft report issued	Significant*
Homelessness/Allocations					✓	Final report issued	Significant
Development Control (Process Review)				✓	✓	Final report issued	Significant
Section 106 agreements/contributions			✓			Final report issued	Significant
Planning Policy/delivery					✓	Agreed with management to be dropped form plan	N/A
Management of staff flexible working				✓	✓	Draft report issued	Narrative*
Housing Repairs & Maintenance					✓	Final report issued	Moderate
Car Parks (follow up of 2013/14 review)			✓			Final report issued	Significant
Parking Enforcement			✓			Draft briefing report issued	N/A

Description of audit		Qtr 1	Qtr 2	Qtr 3	Qtr 4	Current Status	Assurance level
Asset Control					✓	Final report issued	**Significant**
Whistleblowing – additional review			✓			Completed	**N/A**
Site security – additional review				✓		Final report issued	**N/A**
Leisure Centre construction – additional review				✓	✓	Final letter issued	**Significant**

*Opinion at draft report stage

In addition we have carried out at management request, a brief advisory/assurance review on staff mileage claims, similarly on CCTV and testing to support our certification in relation to Homes & Communities Agency funding compliance regarding empty homes schemes.