AUDIT COMMITTEE   AGENDA ITEM: **5**
25TH JUNE 2013

INTERNAL AUDIT OUTTURN REPORT 2012/13

Cabinet Member   **Cllr Neal Davey**
Responsible Officer   **Audit Team Leader**

Reason for Report: To update the Committee on the work performed by
                            Internal Audit during the 2012/13 financial year, as
                            required by the Public Sector Internal Audit Standards.

RECOMMENDATION(S): That the Audit Team Leader continues to report back to
the Committee on any outstanding audit recommendations from the 2012/13
financial year as part of the regular progress reports.

Relationship to Corporate Plan: Effective Internal Audit plays a fundamental role in
assisting the Council with its governance and assurance process.

Financial Implications: None

Legal Implications: None

Risk Assessment: Potential breach of the Public Sector Internal Audit Standards.

1.0   Introduction

1.1   This report summarises the activities of Internal Audit for the year ending 31
       March 2013, as required by the Public Sector Internal Audit Standards
       (PSIAS).

1.2   The PSIAS define Internal Audit as; '*an independent, objective assurance and
       consulting activity designed to add value and improve an organisation's
       operations. It helps an organisation accomplish its objectives by bringing a
       systematic, disciplined approach to evaluate and improve the effectiveness of
       risk management, control and governance processes.*'

1.3   The conclusion from the work conducted by Internal Audit is that generally the
       systems reviewed contained a satisfactory level of internal control, achieved
       their desired objectives and complied with the requirements of the Financial
       and Contract Procedure Rules as laid down in the Authority's Constitution.

1.4   Where during the course of our work we have identified areas where financial
       and management controls could be improved or where laid down procedures
       were not fully followed, recommendations for change and improvement have
       been agreed with appropriate officers and corrective action planned and/or
       implemented accordingly.

1.5   We have started using SPAR this year to monitor and report on outstanding
       recommendations which has improved the management of audit action plans.
       The SPAR reports are attached as appendices to this report.

2.0 Compliance with Professional Standards

2.1 The practices and procedures of Internal Audit are periodically reviewed; self-assessment is done annually as part of the evidence gathering process for the Annual Governance Statement.

2.2 The most recent external review was by the Audit Commission in 2007/08. Plans are already in place to carry out externally validated assessments as part of the Devon Audit Group in accordance with PSIAS requirements. This is in the Audit Plan for 2013/14 as approved at the meeting on 19 March 2013.

2.2 PSIAS 2450 requires the Audit Team Leader to provide an annual report to the Audit Committee timed to inform the Annual Governance Statement, This must include:

- An opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control
- The expectations of senior management, the board and other stakeholders
- Disclose any qualifications to that opinion, together with reasons for the qualification
- Present a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance
- Draw attention to any issues the Audit Team Leader judges particularly relevant to the preparation of the Annual Governance Statement Compare the work actually undertaken with the work that was planned and summarise the performance of the internal audit function against its performance measures and targets
- Comment on the compliance with the PSIAS
- The results of the internal audit quality assurance and improvement programme

3.0 Scope of Internal Audit Activities

3.1 The scope of Internal Audit within the Council is unrestricted in that the Audit Team Leader is responsible for the review of all aspects of internal control across the Council's activities.

3.2 Internal Audit was afforded unrestricted access to all relevant personnel, records, documents and correspondence to enable audit reviews to be conducted effectively in the 2012/13 financial year.

3.3 The Audit Team Leader also has access to the Chief Executive, the Section 151 Officer, the Leader of the Council and Chairperson/Vice Chairperson of the Audit Committee as outlined in Section18.3.3 of the Financial Regulations (approved by Cabinet on 24 April 2013).

4.0 Basis and Completion of the Annual Internal Audit Plan 2012/13

4.1 The 2012/13 Strategic Audit Plan was presented to the Audit Committee at its meeting on 20 March 2012, where it was approved. The Internal Audit Section is now settled with a steady staffing position of 2.8 full-time equivalent staff.

4.2   The sections below give a summary of the work completed by Internal Audit in the 2012/13 financial year against the approved Audit Plan:

4.3   **Core Audits** – All the core audits for 2012/13 were completed i.e. Council Tax & NNDR, Income and Cash Collection, Main Accounting System, Housing Benefits, Creditors, Housing Rents, Treasury & Cashflow Management, Payroll, Recovery, Car Parking Income and ICT Core.

4.4   However there was a significant amount of work brought forward from the 2011/12 core audits were not completed until the end of May 2012 as has previously been reported. This resulted in the favourable Core Audits completed performance indicator of 117% included in the Performance and Risk report presented to this meeting but had a detrimental effect on system audit completions as detailed below.

4.5   **Systems Audits** – 18 audits were listed in the audit plan (including all 3 leisure centres); 11 of these were completed and are detailed below including an additional interim leisure audit which was not included in the original approved plan.

4.6   The following audits were rescheduled: Procurement, Private Sector Renewal Grants, Grounds Maintenance, Elections & Electoral Registrations, Capital Asset Management and Leasing. All of these are now almost completed as part of the work programme for 2013/14. The Contract Register is scheduled to be done later in 2013/14 once the addition of a fixed term member of staff in Procurement has had time to take effect.

4.7   **Corporate Work** – Included work on SPAR, analysing and reviewing the adequacy of the council's risk management arrangements, job evaluation panels for Human Resources, data quality, investigations, and the annual Stores stock take.

4.8   **Other work** – In addition Internal Audit has provided advice and guidance to Finance while they have been in the process of replacing the Systems Accountant role previously filled by one of the Auditors. This work continues to date.

5.0   Internal Audit Reviews Conducted for 2012/13

5.1   A total of 20 audit reviews were conducted for the 2012/13 financial year. The audit opinions are reproduced in full below. Only 5.18, Licensing to 5.21, Customer Care have not been previously discussed by this Committee.

5.2   Leisure Centres - All 3

5.2.1   All three sites make inventive use of their available space and facilities to maximise income. Some "spend to save" projects have already been put in place and more work is planned in 2012/13.

5.2.2   There are several remaining issues with the new software which need to be resolved with the supplier as a matter of urgency; a meeting is being organised for the end of July 2012.

5.2.3 Of the three sites only Culm Valley is budgeted to cover direct costs and this is before management, administration and recharges. The main problems are to do with staffing issues; working patterns are complicated and change frequently which cause HR and Payroll a lot of additional work as well as being difficult for the duty managers when preparing timesheets. The working patterns outside "normal" working hours are very expensive in salary terms for the Council whereas private suppliers would just pay flat rate for a regular shift pattern.

5.2.4 This means that MDDC cannot operate on an equal footing with private suppliers in the areas of the Council's business where we are in competition for customers. This applies not just to Leisure but all non-statutory services MDDC supplies where we are in competition with other suppliers.

5.2.5 It is the overall opinion of the auditor that the Leisure system is adequately controlled.

5.3   Gifts & Hospitality

5.3.1 The Constitution comprehensively addresses the matter of the register of interest and of gifts and hospitality as part of the Members code of conduct. The Members are also adequately briefed and all Members have to complete a declaration of Acceptance of Office on election in which they undertake to observe this code.

5.3.2 For employees the system is similar; there is an Officers Code of Conduct and all staff are also required to agree to the terms and conditions contained therein before they start work. However the return of the forms evidencing the acceptance of the terms is not well monitored and incomplete. In addition the annual reminder (by e-mail to all staff) of these terms has not happened for some time.

5.3.3 It is the overall opinion of the auditor that Gifts and Hospitality and the Register of Interests are adequately controlled.

5.4   Building Control Income

5.4.1 Under the The Building (Local Authority Charges) Regulations 2010 you would not expect the Building Control section to cover all their costs because there is always going to be a proportion of non-chargeable work such as advice, disabled adaptions etc. Whether the outturn should be considered acceptable or not hangs entirely on whether it amounts to the actual proportion of non-chargeable work done by the section. There is little evidence to suggest that this is being monitored as carefully as required by the Building (Local Authority Charges) Regulations 2010 so this is an area that needs improvement.

5.4.2 On benchmarking with other nearby Local Authorities (LAs) it would appear that they are encountering similar problems and reductions in income to MDDC which would imply MDDC's Building Control section is not performing badly. It also appears that our standard prices are similar to other LAs. The Performance Indicators have improved over the last 3 years too.

5.43 However, there are a number of weaknesses in the systems of internal check and control that need to be addressed by the service. These include lack of paperwork on file to support pricing calculations outside the standard tables and the implementation of guidelines for extra discounting.

5.4.4 It is the overall opinion of the auditor that the Building Control system is adequately controlled.

5.5 Standby

5.5.1 The Standby service appears to be well run and managed and provides a good service for customers.

5.5.2 However due to the lack of a structure to the manning of the service and in the absence of agreed standards for performance the Service and MDDC is laid open to potential censure and even litigation, this could be easily rectified. In this area it is the opinion of the auditor that the system is poor.

5.6 Income and Cash Collection

5.6.1 There were a number of areas that came out as well controlled. The area of incoming income through the post was very good with 2 members of staff present at all times, a list of a cheques being completed before they are passed to the cash desk to be entered onto the system. Also, the audit trail of income received through the Aim system to the bank statements and the Accounting system (eFinancials) is very good.

5.6.2 However, there are a number of weak areas in need of some attention. These being:

- Completeness of income - the situation has not changed since the previous year but the Finance Team has discussed some possible options to help address the issue, this has not yet been implemented.

- Suspense account (CR499 8450) – this account was found to have had a brought forward balance, the reconciliations are not being signed off by the Line Manager and it has not been reconciled since June 2012.

5.6.3 It is the overall opinion of the auditor that the Income and Cash Collection system is adequately controlled.

5.7 Housing Rents

5.7.1 There are areas within Housing Rents that are well run and follow good practice. To name a few, there is clear separation between debit and collection which ensures a good standard of separation of duties. The list of Council stock and the amount of rent applied to each account within the Orchard system was all accurate. It was also found that there is a good level of monitoring and chasing of tenant accounts.

5.7.2 One of the areas that has attracted much comment in the past was the overly complicated arrears procedures. These are in the process of being re-written

and approved. It is hoped that having these new procedures in place this could be instrumental in being able to move forward, improve account monitoring and create better consistency in the treatment of tenant's accounts. One area especially in need of guidance/procedures is the stage at which an account is processed for court action. The 2013/14 audit will look at the new procedures once they are established.

5.7.3   Other areas of weakness found were:

- Some users still have access to the Orchard system who should have been deactivated. One of the users was mentioned on the previous year's audit.

- Performance has so far this year (2012/13) declined from that of the same period in 2011/12. This has been based on the Spar PI's. Housing provide lots of performance reports for the team, Committee etc.,

5.7.4   Accounts for tenants who have been pursued for large amounts of debt and taken to court were found to have various complexities. Some of the issues found during testing include: taking a long time to be taken to court, accounts being suppressed without end dates, tenants that pay up just before going to court and tenants that do not comply with the court order.

5.7.5   It is the overall opinion of the auditor that Housing Rents is adequately controlled.

5.8   Creditors

5.8.1   Finance is successfully paying most of MDDC's bills on time however there are still problems with some of the finer details of the e-procurement process which is rather depressing now that e-financials has been in place for over 3 years.

5.8.2   Some areas are still weak causing unnecessary work for the Accountants in correcting postings and accruals. A Business Objects report run today as at 31 March 2012 lists 353 outstanding orders totalling £139k in potential commitments and £50k in potential accruals were the automated postings to be used which obviously cannot be correct six months after the year end.

5.8.3   Further training on e-procurement has been scheduled over the next 3 months and these issues will be raised as part of the training which will hopefully eliminate these problems.

5.8.4   It is the overall opinion of the auditor that the Creditors system is adequately controlled.

5.9   Council Tax and NNDR

5.9.1   The Revenues Service achieves its target of getting the annual billing done on time every year and maintains its collection rates at over 98% for both Council

Tax and NNDR which compares favourably with the all England averages (97.3% for Council Tax and 97.8% for NNDR).

5.9.2 Most of the recommendations from previous years have been put in place with a couple of exceptions which are included in the action plan below which include a general shortage of evidence for NNDR reliefs given. Otherwise the main concern is the future developments discussed in section 5 below.

5.9.3 It is the overall opinion of the auditor that the Revenues system is adequately controlled.

5.10 Payroll

5.10.1 It is hoped that the problems referred to in the "scope of the audit" will finally be resolved from April 2013 when the new integrated HR and payroll system is due to be implemented. This should mark a significant improvement in the availability of resources for improved checking and of course consistency between the HR and payroll systems. However regard should be had to the risks in section 5 of the report.

5.10.2 Similarly the issue of cover and support for the Payroll Manager will hopefully be resolved by the freeing up of time enabled by the self-service modules of the new system. Indeed the HR Assistant has started working substantially on payroll already to enable the Payroll Manager to work on the implementation of the new system.

5.10.3 The key problems are that any calculations which need to be done are based on calendar days rather than working days at present which tends to lead to small underpayments for starters and small overpayments for leavers. Also there are areas of policy which we feel should be referred to Pay and Grading which could help make savings for MMDC in future.

5.10.4 It is the overall opinion of the auditor that the Payroll system is poorly controlled.

5.11 Car Park Income

5.11.1 The Environmental Health Business Support section has now fully taken over the administration of the car park income information with the Accountant performing reconciliations with the bankings and e-Fin monthly.

5.11.2 The contract for G4S has not been re-negotiated for some years and is of sufficient size that it should come under MDDC's contract regulations within the Financial Regulations. This needs to be addressed as a matter of some urgency.

5.11.3 It is the overall opinion of the auditor that the Car Park Income system is adequately controlled.

5.12 ICT Core

5.12.1 There are some weaknesses particularly with regard to ensuring that contractors, agency staff and non-computer users are aware of and complying with key policies included for ICT usage such as Data Protection and security.

5.12.2 The ICT section has continued to provide a good service despite the strain it is under due to reduced staffing levels and funding cuts.

5.12.3 It is the overall opinion of the auditor that the Core ICT system is well controlled.

5.13 Treasury Management

5.13.1 The Treasury Management function is found to be well monitored and managed. Treasury is governed by the Treasury Management Strategy and bound by investing guidelines which have been agreed by Cabinet. There was a change in investment guidelines outlined in the Treasury Management Strategy which was approved by Cabinet on 25th October 2012, where the durations of investments was to be increased to 1 year. Investments are raised and authorised by separate individuals creating good separation of duties and investment performance is well monitored.

5.13.2 However, there are a number of weaknesses which need to be addressed. The issues found are:

- There are still some instances during the financial year 2012-13 where the description line within eFinancials has read as "nonref" and does not reference the investment details causing a lack of audit trail within the ledger.

- Quarter 2 return contained some inaccuracies (recommendation 3.1)

5.13.3 It was pleasing to see that there were procedure notes for Treasury Management, it is hoped that these are comprehensive enough for the appointed members of staff, who cover in the absence of the Treasury Accountant, to follow.

5.13.4 It is the overall opinion of the auditor that the Treasury Management system is well controlled.

5.14 Recovery

5.14.1 There are good procedure manuals in place and the first part of the processes of chasing and monitoring the debt, i.e. sending reminder letters to the customer and then the final demand seem to be working well and is well performed. However, the section's effectiveness is severely hampered by the present system which requires debts to be referred back to the service areas for further instruction once initial recovery action has failed and to Legal for court proceedings.

5.14.2 The Recovery section has, since April 2012, been sending monthly reports to Managers to allow them to monitor the current status of any outstanding debt. Unfortunately, there does not tend to be much following up of these reports by Managers. This again does not help the Recovery section with their efficiency in chasing and obtaining the outstanding debts that the Council have.

5.14.3 It can be seen that 1 Recovery/Miscellaneous Income Assistant is responsible for the management of monitoring and chasing up of most of the miscellaneous income debt. The other Recovery/Miscellaneous Income Assistant is responsible for the Car Parking Recovery. The Recovery Officer is responsible for Council Tax/NNDR recovery. The Revenue Admin Assistant is able to provide assistance to the Recovery team for things like sending letters and arranging PACCQ's. Overall for the number of debts to monitor, it is a tough challenge for the team to cope with compared with the hours available.

5.14.4 It is the overall opinion of the auditor that the Recovery system is adequately controlled.

5.15 Main Accounting

5.15.1 There continues to be a lack of importance attached to basic accounting functions such as the regular performance of reconciliations between the accounting system, the bank and other major feeder systems. On several audits it has been found that reconciliations have not been performed for months the latest being March 2012, the last year end. This really is not satisfactory and must be addressed as a matter of urgency.

5.15.2 The review of the Financial Rules transpired to be a large and lengthy piece of work, the original target for completion at the end of March 2012 has now become March 2013. The revised regulations address a number of weaknesses in the systems of internal check and control but means several recommendations have been brought forward from 2010/11 for a second time but these should be finally resolved by this review.

5.15.3 Despite the above the Finance section continues to bring in unqualified accounts on time which is to be congratulated.

5.15.4 It is the overall opinion of the auditor that the Finance system is adequately controlled.

5.16 Housing Benefit

5.16.1 There were a number of well managed areas within the Benefits department, these being:

- The BACS payments authorisation process is well controlled. There is appropriate separation of duties and authorisation at each stage of the process.
- All appropriate evidence for change of circumstances is obtained before implementing the change.

- The overpayment receipts are reconciled on a monthly basis to the e-Financials system.
- Access on the Northgate system was all in accordance with the requirements of the users.

5.16.2 At the last Audit it was identified that the number of management checks carried out as a method of control had slipped due to absence (maternity) and annual leave. This was still the case for part of the year, but has now improved since one of the Benefits Supervisors has returned from Maternity leave. However, it is still apparent that during busy periods the amount of management checks carried out is reduced.

5.16.3 It is recognised that the people who have incurred overpayment debts are those on low income, but it appears that benefit overpayments are not being adequately chased increasing the risk of the debt becoming irrecoverable. Also, some of the sundry debtors are in need of writing off. This is particularly relevant to the larger amounts where they are required to go to the Cabinet for authorisation.

5.16.4 For 2011/12 overpayments of Housing and Council Tax Benefit cost MDDC £404k against a total subsidy of £22M.

5.16.5 It is the overall opinion of the auditor that the Benefits system is adequately controlled.

5.17 Leisure Interim

5.17.1 There have been some noticeable improvements since the system audit in June, for example the Centre managers have been reinforcing the importance of clocking in accurately and are carrying out spot checks to ensure staff are not claiming for hours where they have not been fully worked.

5.17.2 It was the overall opinion of the auditor that the Leisure system was adequately controlled

5.18 Licensing

5.18.1 Overall licensing appears to be well run with good application processes in place and monitoring of the applications to obtain the relevant paperwork. The licensing web page is in very good order with lots of well written information making it easy for users to follow. Licensing currently has one performance indicator that is reported on the Spar system: 'Issue of Licences' at present it is running slightly above target in 2011-12 it was below target.

5.18.2 It is the overall opinion of the auditor that the Licensing system is well controlled.

5.19 Sickness & Other Time Off

5.19.1 Human Resources staff follow the current Sickness and Absence Management processes and Special Leave requests well. However, the process is sometimes weakened by Managers either not responding to the

trigger emails which are generated and sent to them, or by choosing not to take the recommended course of action advised by HR when dealing with short term sickness.

5.19.2 There are numerous documents relating to sickness and other time off, available on SharePoint under the Human Resources section. There are separate documents for Managers and Employees and the rules and policies for different types of leave are held on more than one document. It would be more helpful and user-friendly if these documents could be streamlined and the relevant information held under one policy document.

5.19.3 It is the overall opinion of the auditor that the Sickness and Other time off processes are adequately controlled.

5.20   ICT Inventory

5.20.1 Significant progress has been made since the last Audit in November 2006 in the area of software licence management with the introduction of the Software Asset Management (SAM)/Phoenix Dashboard for recording the number of licences MDDC is entitled to. This area is now well controlled, in stark contrast to the poor opinion given in the previous Audit. The ICT hardware is also well controlled from the point of view of acquisition, recording and disposal. However, there is a minor weakness in the system for staff returning hardware to the ICT section once the item is no longer in use that needs to be addressed by the Head of ICT.

5.20.2 It is the overall opinion of the auditor that the ICT inventory is well controlled.

5.21   Customer Care

5.21.1 There is a system, policies and performance monitoring in place to deal with customer care, complaint and compliments. The CRM system is task based and is used to record complaints, comments and compliments and monitor the call through to it being resolved. This is an excellent way of monitoring the call and keeping it on track to achieve the target deadlines outlined in the policy.

5.21.2 Unfortunately, during testing it was found that there are some discrepancies with the CRM system. The system does not seem to allow for bank/public holidays being non-working days. There also seems to be a discrepancy with the number of days being recorded by the system when a resolved date is entered at a later date; the number of days is being calculated to the date of entry and not to the actual resolved date (i.e. does not calculate retrospectively). There also seems to be a lack of understanding of the system where users are under the impression that after a 3 month period any attached documentation is no longer retrievable on the system, it has been confirmed that this is not the case and this could be resolved by providing some training for users or raising an ICT helpdesk request if it doesn't work.

5.21.3 There are a lot of performance indicators on Spar which are being reported on which is very good. For testing purposes we looked at the 8 indicators that are reported to Cabinet, Scrutiny and Audit Committees. 5 out of the 8

indicators were very good being above target. There were 2 (CUF – 04a and 04b) which have been below or well below target for many years. This could well be being caused by the discrepancy identified during testing with the way the CRM system is calculating the number of days. It is disappointing to see that these poor indicators have not been improved in the time that they have been reported on.

5.21.4 It is the overall opinion of the auditor that the Customer Care/Complaints system is adequately controlled.

6.0 Comment on the Council's Control Environment

6.1 Following on from section 5.0 above, the table below provides a breakdown of the Auditor's judgement on the control environment from the area being reviewed (i.e. well controlled, adequately controlled or poorly controlled). The data for 2011/12 is also included to provide a comparison.

	2011/12	2012/13
Well Controlled	2	4
Adequately Controlled	12	14
Poorly Controlled	1	2
Total	**15**	**20**

6.2 It is the opinion of the Audit Team Leader that the Council's control environment was, on the whole, adequate and effective in the 2012/13 financial year. If the audit recommendations on the action plans are carried out the adequately controlled systems would become well-controlled. The areas for which a poor opinion was given are further considered below.

6.3 There was 1 system classed as being poorly controlled in the 2011/12 financial year which was Recovery. This year's review of the area resulted in an opinion of "adequate" which was an improvement. Actions continue to be taken place with a view to improving debt recovery at a corporate level however, the committee will be aware that concern has been expressed on several audits about the unknown potential effects on arrears of the introduction of welfare reform which commenced from 1 April 2013.

6.4 There were 2 "poor" opinions given this year which were for Standby detailed at 5.5 above and Payroll detailed at 5.10.

6.5 There have been significant improvements to both areas since the audits were carried out: For Payroll and HR generally the new system has been successfully installed and gone live after 2 months parallel running. This has resolved a significant proportion of weaknesses which were evident in the old system as the new system is fully integrated with HR records.

6.6 For Standby the main weaknesses were also to do with HR matters such as job description and transparent recruitment procedures. These are also now largely resolved as the first vacancy was advertised and filled successfully in February. One important remaining recommendation is the risk assessments for this area in particular Lone Working for the Standby Operative role.

6.7 The attached appendices detail the recommendations outstanding; not all are yet due for completion and a significant number have been completed and evaluated during the year. Recommendations completed are not included in the appendices.

7.0 Work Undertaken by Other Assurance Bodies

7.1 Grant Thornton commenced their appointment as External auditors in the 2012/13 financial year. No service specific reviews were completed.

8.0 Performance Information

8.1 The Audit Strategy outlines the quality assurance process. The Head of Communities & Governance and Audit Team Leader supervise the Audit Team and review their work for each audit, prior to the draft report being issued to the audit client.

8.2 Where the Audit Team Leader has carried out an audit directly the Head of Communities & Governance reviews her work.

9.0 Conclusion

9.1 This report contains a summary of the work undertaken by Internal Audit in the 2012/13 financial year as well as ensuring that the requirements of the PSIAS are met.

9.2 I would like to take this opportunity to formally record my thanks to my Audit Team for their hard work and for the consistent quality of the work that they have produced during the 2012/13 financial year.

Contact for more Information: Catherine Yandle 01884 234975

Circulation of the Report: Cllrs Peter Hare-Scott and Neal Davey

Audit Report - EH

Annual report for 2013-2014
Arranged by Service
For Paul N Williams
For MDDC - Services
Filtered by Performance Status: Exclude Project Status: Cancelled, Completed and evaluated

Key to Performance Status:

Projects:		No Data available	Milestone Missed	Behind schedule	On / ahead of schedule	Completed and evaluated

Audit Report - EH

Service: Environmental Enforcement — Head of Service: Paul N Williams — Portfolio: n/a

Projects

Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Review Milestone	Achieved	Missed	Arising	Reviewed By
No Data available	C -	**Adopt a Low Emission Strategy**	31/03/2015 Project End	31/03/2015 (due)						

Service: Open Spaces — Head of Service: Paul N Williams — Portfolio: n/a

Projects

Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Review Milestone	Achieved	Missed	Arising	Reviewed By
Milestone Missed	C -	**Prepare Action Plan for Open Spaces**		31/10/2012 (due)						

Service: Waste Management — Head of Service: Paul N Williams — Portfolio: n/a

Projects

Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Review Milestone	Achieved	Missed	Arising	Reviewed By
Milestone Missed	A - 2011 - RR 5.3 - M	**Customer First SLA**		31/01/2012 (due)	30/09/2011 (overdue)	Project Start				Catherine Yandle

Audit Report - Finance

Annual report for 2013-2014
Arranged by Service
For Andrew Jarrett
For MDDC - Services
Filtered by Performance Status: Exclude Project Status: Cancelled, Completed and evaluated

Key to Performance Status:

Projects:		No Data available	Milestone Missed	Behind schedule	On / ahead of schedule	Completed and evaluated

Audit Report - Finance

Service: Financial Services			Head of Service: Andrew Jarrett								Portfolio: n/a

Projects

Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Review Milestone	Achieved	Missed	Arising	Reviewed By
No Data available	A - 2012 - C - 4.3 - M	**BACs Payments**		31/12/2012 (due)	14/06/2013 (overdue)				Security Issues have meant this being put on hold for the moment	Catherine Yandle
On / ahead of schedule	A - 2011 - MA - 2.3 - M	**Close Down**	30/09/2013 Project End	30/09/2013 (due)	14/06/2013	Project End	Cross-training has continued		Update procedure manuals	Andrew Jarrett
No Data available	A - 2009 - MI - 1.3 - M	**Corporate Debt Group**	30/09/2013 Project End	30/09/2013 (due)						
Milestone Missed	A - 2010 - MA - 1.1 - H	**General Bank Account**		31/03/2013 (due)						
Milestone Missed	A - 2012-IC 2.5-L	**Keep reconciliations up to date**		31/03/2013 (due)						
Milestone Missed	A - 2012 - MA - 1.2 - L	**Other Reconciliations**		31/03/2013 (due)						
No Data available	A - 2012 - MA - 3.1 - L	**Posting to e-Fin**	31/03/2014 Project End	31/03/2014 (due)						
Milestone Missed	A - 2012 - P - 4.1 - M	**Reconciliation**		31/03/2013 (due)						
Milestone Missed	A - 2012 - HR - 5.1 - L	**Reconciliation - Tenancy Accounts**		31/03/2013 (due)						
On / ahead of schedule	A - 2012 - L - 2.2 - H	**Reconciliations**		11/06/2013	11/06/2013	Project End	All reconciliations done up to 31 March			Catherine Yandle
Milestone Missed	A - 2011 - HR - 5.2 - M	**Rent Reconciliation**		31/03/2013 (due)						
Milestone Missed	A - 2012-IC 2.1-L	**Sign Off Reconciliations**		31/01/2013 (due)						
Milestone Missed	A - 2012-IC 2.3-L	**Suspense Account Management**		31/01/2013 (due)						
Milestone Missed	A - 2012 - HB - 2.1 - L	**Timeliness of Reconciliation of Rent Allowances Paid**		30/04/2013 (due)						
On / ahead of schedule	A - 2012 - RC - 5.1 - H	**Update e-Financials access**		28/02/2013 (due)	17/06/2013		Trainingtook place in February with Finance now doing the invoicing	Will review next audit		Catherine Yandle

Service: Procurement			Head of Service: Andrew Jarrett								Portfolio: n/a

Audit Report - Finance

Service: Procurement	Head of Service: Andrew Jarrett							Portfolio: n/a	

Projects

Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Review Milestone	Achieved	Missed	Arising	Reviewed By
On / ahead of schedule	A - 2010 - IC - 1.2 - M	**Contractors**	31/07/2013 Project End	31/07/2013 (due)	14/06/2013	Project End	No Tenders finalised since Auguust 2012		Procedure in place	Chanelle Busby

Service: Recovery	Head of Service: Andrew Jarrett							Portfolio: n/a	

Projects

Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Review Milestone	Achieved	Missed	Arising	Reviewed By
No Data available	A - 2011 - RC - 4.1 - L	**Credit Notes**	31/07/2013 Project End	31/07/2013 (due)						
No Data available	A - 2009 - RC - 1.3 - M	**Debt Recovery**	30/09/2013 Project End	30/09/2013 (due)						
No Data available	A - 2012 - RC - 3.1 - M	**Old Debts**	31/07/2013 Project End	31/07/2013 (due)						
On / ahead of schedule	A - 2012 - RC - 1.2 - L	**Promise Dates**		30/04/2013 (due)	14/06/2013				Procedure put in place	Catherine Yandle
No Data available	A - 2012 - RC - 2.1 - L	**Staffing**	31/07/2013 Project End	31/07/2013 (due)						

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Audit Report - Housing services

Annual report for 2013-2014
Arranged by Service
For Nick Sanderson
For MDDC - Services
Filtered by Performance Status: Exclude Project Status: Cancelled, Completed and evaluated

Key to Performance Status:

Projects:		No Data available	Milestone Missed	Behind schedule	On / ahead of schedule	Completed and evaluated

Audit Report - Housing services

Service: Housing Services	Head of Service: Nick Sanderson	Portfolio: n/a

Projects

Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Review Milestone	Achieved	Missed	Arising	Reviewed By	Aim(s)
No Data available	A - 2012 - S 2.1 - M	Risk Assessments	31/10/2013 Project End	31/10/2013 (due)	06/06/2013 (overdue)			Accept original deadline was missed	Will be done by new deadline	Nick Sanderson	
On / ahead of schedule	C -	Update the Housing Strategy	31/08/2013 Carry out internal consultation using Housing Forum on SharePoint and internal focus-group meetings	31/01/2014 (due)	06/06/2013		Out for consultation results due		Strategy will be completed in line with consultation	Nick Sanderson	CP12-2
On / ahead of schedule	A - 2012 - HR - 3.3 - M	Write off's		31/05/2013 (due)	31/05/2013		A Pilot was carried out & new procedures implemented as a result		Will now be done in accordance with new procedures	Nick Sanderson	

Audit Report - Human Resources

Annual report for 2013-2014
Arranged by Service
For Jill Stimpson
For MDDC - Services
Filtered by Performance Status: Exclude Project Status: Cancelled, Completed and evaluated

Key to Performance Status:

Projects:		No Data available	Milestone Missed	Behind schedule	On / ahead of schedule	Completed and evaluated

Audit Report - Human Resources

Service: Human Resources	Head of Service: Jill Stimpson	Portfolio: n/a

Projects

Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Review Milestone	Achieved	Missed	Arising	Reviewed By	Aim (s)
No Data available	A - 2012 - P - 5.2 - H	**Essential Car User**		31/01/2013 (due)	14/06/2013 (overdue)				KF, as Head of Paid Service, has now reviewed the list of current essential users and matched it against the criteria. This list will now go out for further consultation, to be finally agreed by MT in due course.	Catherine Yandle	
On / ahead of schedule	A - 2012 - L 2.3 - H	**Green Book**	30/09/2013 Project End	30/09/2013 (due)	26/04/2013		Review is currently being undertaken with a working party and regular meetings			Jill Stimpson	
No Data available	A - 2012 - GH 1.1 - L	**Induction Checklist**	30/06/2013 Project End	30/06/2013 (due)	28/09/2012 (overdue)	Project Start				Catherine Yandle	
No Data available	A - 2012 - HR2 - 1.3 - M	**Local Conditions 2006**	31/08/2014 Project End	31/08/2014 (due)							
No Data available	A - 2012 - P - 3.2 - L	**MDDC Equipment Recovery**	30/06/2013 Project End	30/06/2013 (due)	26/02/2013 (overdue)				Put check on amendment form to record equipment and amend guidelines for managers	Jane Cottrell	
Milestone Missed	A - 2010 - IC - 3.1 - M	**Non-Computer Users**		30/04/2013 (due)	26/02/2013 (overdue)				Amend guidance for managers	Jane Cottrell	
No Data available	A - 2012 - HR2 - 2.1 - L	**Performance**		30/04/2013 (due)	17/06/2013 (overdue)		Sickness Policy is being rewritten and target will be reveiwed in the light of this			Catherine Yandle	
No Data available	A - 2012 - HR2 - 1.2 - M	**Policy Renewal**	31/08/2013 Project End	31/08/2013 (due)							
No Data available	A - 2012 - HR2 - 1.4 - L	**SharePoint**	31/08/2013 Project End	31/08/2013 (due)							
No Data available	A - 2012 - HR2 - 1.1 - L	**Sickness Policy**	30/06/2013 Project End	30/06/2013 (due)							

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Audit Report - Human Resources

Service: Human Resources		Head of Service: Jill Stimpson								Portfolio: n/a

Projects

Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Review Milestone	Achieved	Missed	Arising	Reviewed By	Aim (s)
On / ahead of schedule	A - 2010 - P - 3.3 - L	Structure Charts	30/06/2013 Project End	30/06/2013 (due)	26/02/2013				New system will automatically produce structure charts	Catherine Yandle	
On / ahead of schedule	A - 2011 - P - 1.3 - L	Verify Parameter changes	31/03/2014 Project End	31/03/2014 (due)	06/11/2012	Project Start				Catherine Yandle	

Service: Leisure Services		Head of Service: Jill Stimpson								Portfolio: n/a

Projects

Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Review Milestone	Achieved	Missed	Arising	Reviewed By	Aim (s)
No Data available	A - 2012 - L - 1.3 - H	Breaks	30/09/2013 Project End	30/09/2013 (due)							
On / ahead of schedule	A - 2012 - L - 1.1 - M	Clocking in	31/03/2014 Project End	31/03/2014 (due)	05/04/2013		Spot checks started at EVLC in December 2012			Suzanne Kingdom	
No Data available	A - 2012 - L - 1.4 - H	Enhancements	30/06/2013 Project End	30/06/2013 (due)							
On / ahead of schedule	A - 2012 - L - 3.1 - M	Headcounts		31/05/2013 (due)	17/06/2013		Issue appears to be resolved monitoring continues			Catherine Yandle	
No Data available	A - 2012 - L - 1.2 - L	Timesheets	30/06/2013 Project End	30/06/2013 (due)							
Milestone Missed	A - 2012 - L 4.4 - M	Use of declared and Calculated takings		31/03/2013 (due)	03/01/2013 (overdue)	Project End (missed)	This is under investigation by ICT We will continue to monitor			Catherine Yandle	

Audit Report - ICT

Annual report for 2013-2014
Arranged by Service
For Christina Cross
For MDDC - Services
Filtered by Performance Status: Exclude Project Status: Cancelled, Completed and evaluated

Key to Performance Status:

Projects:		No Data available	Milestone Missed	Behind schedule	On / ahead of schedule	Completed and evaluated

Audit Report - ICT

Service: I C T		Head of Service: Christina Cross									Portfolio: n/a	

Projects

Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Review Milestone	Achieved	Missed	Arising	Reviewed By	Aim (s)
No Data available	A - 2013 - IC - 1.0 - L	**IT Policy**	31/07/2013 Project End	31/07/2013 (due)							
No Data available	A - 2012 - IC - 1.1 - M	**Policy Review Programme**	31/07/2013 Project End	31/07/2013 (due)							
No Data available	A - 2012 - L 1.7 - H	**Reconciliation**		31/07/2012 (due)	13/12/2012 (overdue)		Mick reported discrepancies with November's reports. He has been analysing these and has found a number of causes. Some are procedural. I won't know if there are any system issues until he's finished his analysis.			Catherine Yandle	
Milestone Missed	A - 2012 - L - 3.2 - L	**Reconciliation Reports**		31/05/2013 (due)							
No Data available	A - 2012 - IC - 4.1 - M	**Software Audit**	31/07/2013 Project End	31/07/2013 (due)							
On / ahead of schedule	A - 2010 - IC - 2.1 - L	**SPAR**		31/01/2013 (due)	14/06/2013		Spar risk reports will now include service risks and are appendix B to the new Service Plan Templates on Sharepoint			Catherine Yandle	

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Audit Report - Planning

Annual report for 2013-2014
Arranged by Service
For Jonathan Guscott
For MDDC - Services
Filtered by Performance Status: Exclude Project Status: Cancelled, Completed and evaluated

Key to Performance Status:

Projects: | | No Data available | Milestone Missed | Behind schedule | On / ahead of schedule | Completed and evaluated

Audit Report - Planning

Service: Building Control   **Head of Service: Jonathan Guscott**   **Portfolio: n/a**

Projects

Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Review Milestone	Achieved	Missed	Arising	Reviewed By	Aim (s)
On / ahead of schedule	A - 2012 - BC 7.3 - L	CAPs		28/09/2012 (due)	01/11/2012	Project Start				Catherine Yandle	
Milestone Missed	A - 2012 - BC 4.2 - L	CAPS/Reconciliation		28/09/2012 (due)							
On / ahead of schedule	A - 2012 - BC 3.1 - L	Discount Calculations		28/09/2012 (due)	01/11/2012	Project Start				Catherine Yandle	
Milestone Missed	A - 2012 - BC 1.3 - L	Erection of New Dwellings		28/02/2013 (due)							
On / ahead of schedule	A - 2012 - BC 7.1 - M	Fee Calculations		28/09/2012 (due)	01/11/2012	Project Start				Catherine Yandle	
On / ahead of schedule	A - 2012 - BC 1.4 - M	Initial Fees		28/09/2012 (due)	01/11/2012	Project Start				Catherine Yandle	
Milestone Missed	A - 2012 - BC 1.2 - M	Legislation		28/02/2013 (due)	01/11/2012 (overdue)	Project Start				Catherine Yandle	
Milestone Missed	A - 2012 - BC 5.1 - L	Minutes		28/11/2012 (due)	01/11/2012 (overdue)	Project Start				Catherine Yandle	
On / ahead of schedule	A - 2012 - BC 4.1 - L	Overpayments		28/09/2012 (due)	01/11/2012	Project Start				Catherine Yandle	
No Data available	A - 2012 - BC 3.2 - M	Procedure		28/09/2012 (due)	01/11/2012 (overdue)	Project Start				Catherine Yandle	
On / ahead of schedule	A - 2012 - BC 7.2 - L	Refunds / Credit Notes / Write Offs		28/09/2012 (due)	01/11/2012	Project Start				Catherine Yandle	
Milestone Missed	A - 2012 - BC 1.1 - L	Table of Charges		28/02/2013 (due)	25/09/2012 (overdue)	Project Start			Need to set a review date before 28 Feb 2013 will set as 31 Oct 2012	Catherine Yandle	