

**Report to the Audit and Governance  
Committee**



**Report reference:** AGC-001-2015/16  
**Date of meeting:** 29 June 2015

**Epping Forest  
District Council**

**Portfolio:** Governance and Development Management  
**Subject:** Internal Audit Monitoring Report January - March 2015  
**Responsible Officer:** Brian Bassington (01992 564446).  
**Democratic Services Officer:** Gary Woodhall (01992 564470).

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**Recommendations/Decisions Required:**

(1) The Committee is requested to note the following issues arising from the Internal Audit Team's fourth quarter monitoring report for 2014/15:

- (a) The reports issued between January and March 2015 and significant findings therein (Appendix 1);
- (b) The Outstanding Priority 1 Actions Status Report (Appendix 2);
- (c) The Limited Assurance Audits follow up status report (Appendix 3);  
and
- (d) The 2014/15 Audit Plan status report (Appendix 4).

**Executive Summary:**

This report provides a summary of the work undertaken by the Internal Audit Unit between January and March 2015, and details the overall performance to date against the Audit Plan for 2014/15. The report also contains a status report on previous priority 1 audit recommendations which continues to be monitored by the Corporate Governance Group.

**Reasons for Proposed Decision:**

Monitoring report as required by the Audit and Governance Committee Terms of Reference.

**Other Options for Action:**

No other options.

**Report:**

Work carried out in the Period

1. The audit reports issued in the fourth quarter are listed in paragraph 2 below.

Reports Issued

2. The following audit reports were issued in the quarter:

- (a) Full Assurance:

- Council Tax;
  - Business Rates;
  - Payroll; and
  - Main Accounting and Financial Ledger.
- (b) Substantial Assurance:
- Overtime Claims;
  - Committee Allowances and Subsistence Claims;
  - ICT Access Controls;
  - Treasury Management;
  - Risk Management;
  - Insurance (fraud);
  - Budgetary Control;
  - Creditors;
  - Housing Rents; and
  - Cash Receipting and Income Control.
- (c) Limited Assurance:
- Sundry Debtors.
- (d) No Assurance:
- None.
- (e) At Draft Report Stage:
- Housing Benefits; and
  - Council Tax Reduction.

#### Limited Assurance Reports

3. In respect of the limited assurance report for Sundry Debtors, Management Board (15 October 2014, minute 103 refers) agreed the recommendation from the Corporate Debt Working Group that overdue debts under £500 should no longer be referred to legal as it is not a cost effective use of legal resources.

4. The audit identified not all officers involved in debt recovery have been advised of this principle, and the audit did not find evidence of any systems or processes in place to monitor and pursue debts under £500 (following the automated process of issuing three reminder letters).

5. The Corporate Debt Working Group's review is ongoing, and further recommendations will be submitted to Management Board. Agreed recommendations should be communicated to officers responsible for debt recovery to ensure the process is implemented effectively.

#### Follow Up of Previous Priority 1 Recommendations

6. Attached at Appendix 2 is a schedule of outstanding priority 1 recommendations to ensure follow up both by Internal Audit and Service Management. These recommendations are monitored on a monthly basis by the Corporate Governance Group.

#### Follow Up of Previous Limited Assurance Audits

7. Attached at Appendix 3 is a schedule of previous limited assurance audits to ensure follow up both by Internal Audit and Service Management.

#### Audit Plan 2014/15

8. The status of the 2014/15 Audit Plan is set out at Appendix 4.

#### Performance Management

9. The Internal Audit Team has local performance indicator targets to meet in 2014/15, as set out below:

	Actual 2011/12 For year	Actual 2012/13 For year	Actual 2013/14 For year	Target 2014/15 For year	Actual 2013/14 Quarter 4	Actual 2014/15 Quarter 4
% Planned audits completed	82%	85%	88%	90%	77%	94%
% chargeable "fee" staff time	71%	69%	74%	75%	68%	75%
Average cost per audit day	£213	£243	£225	£245	£247	£229
% User satisfaction	89%	N/A	N/A	90%	N/A	100%

10. The indicators are calculated as follows:

(a) % Planned audits completed - a cumulative calculation is made each quarter based on the approved plan.

(b) % Chargeable fee time - a calculation is made each quarter based on reports produced from Internal Audit's time recording system.

(c) Average cost per audit day - the calculation is based on the costs for each quarter taken from the budget monitoring reports, divided by the number of fee earning days extracted from the time recording system.

(d) % User Satisfaction – A customer survey is given to the relevant Assistant Director or Manager at the end of each audit.

#### **Resource Implications:**

Within the report.

#### **Legal and Governance Implications:**

Within the report.

#### **Safer, Cleaner and Greener Implications:**

No specific implications.

#### **Consultation Undertaken:**

Corporate Governance Group.

#### **Background Papers:**

Audit files and working papers.

**Risk Management:**

Internal Audit has a primary objective to provide an independent and objective opinion on the adequacy of the Council's control environment, including its governance and risk management arrangements. The audit reports referred to in this monitoring report will assist managers to determine the adequacy and effectiveness of the arrangements in place in their services.

# Due Regard Record

This page shows which groups of people are affected by the subject of this report. It sets out how they are affected and how any unlawful discrimination they experience can be eliminated. It also includes information about how access to the service(s) subject to this report can be improved for the different groups of people; and how they can be assisted to understand each other better as a result of the subject of this report. S149 Equality Act 2010 requires that due regard must be paid to this information when considering the subject of this report.

<b>Date / Name</b>	<b>Summary of equality analysis</b>
1/5/15 Chief Internal Auditor	The report is a summary of the work carried out by Internal Audit and has no equality implications.

## **EFDC - Definition of Levels of Assurance**

### **Assurance levels:**

The level of assurance to be applied will be based on the auditor's assessment of the extent to which system objectives are met, with the agreement of the Chief Internal Auditor. As a guide, the following triggers will be used, taking into account the level of risk of error, loss, fraud or damage to reputation.

<b>Level</b>	<b>Evaluation opinion</b>	<b>Priority Triggers</b>
<b>Full assurance</b>	There is a sound system of control designed to achieve system objectives, and the controls are being consistently applied.	Priority 3s or no audit recommendations.
<b>Substantial assurance</b>	There is a sound system of control designed to achieve system objectives, and the controls are generally being consistently applied. However, there are some minor weaknesses in control, and/or evidence of non-compliance, which are placing some system objectives at risk.	Priority 2s and one Priority 1 (if assessed as a low risk).
<b>Limited assurance</b>	There is a system of control in place designed to achieve system objectives. However, there are significant weaknesses in the application of control in a number of areas, and / or evidence of significant non-compliance, which are placing some system objectives at risk.	Between 1 and four 1s and (usually) several Priority 2s.
<b>No assurance</b>	The system of control is weak, and / or there is evidence of significant non-compliance, which exposes the system to the risk of significant error or unauthorised activity.	Five or more Priority 1s.

### **Priority Ratings**

Each audit finding will generate an audit recommendation. These recommendations will be prioritised in accordance with the following criteria:

**Priority 1** – Observations refer to issues that are fundamental to the system of internal control. We believe that these issues have caused or will cause a system objective not to be met and therefore require management action as a matter of urgency to avoid risk of major error, loss, fraud or damage to reputation. Failure to apply a Financial Regulation or Contract standing Order will normally be in this category.

**Priority 2** – Observations refer mainly to issues that have an important effect on the system of internal control but do not require immediate management action. System objectives are unlikely to be breached as a consequence of these issues, although Internal audit suggested improvement to system design and / or more effective operation of controls would minimise the risk of system failure in this area.

**Priority 3** – Observations refer to issues that would if corrected, improve internal control in general and ensure good practice, but are not vital to the overall system of internal control.

**SUMMARY OF AUDITS COMPLETED DURING QUARTER 4  
January - March 2015**

Appendix 1

Title	Service	Assurance Rating/Audit Opinion	Main Conclusions/Comments
Council Tax	Resources Directorate	<p><b>Full Assurance</b> The section has well established procedures for ensuring that the Council Tax database is complete and accurate and the liability is correct. Income and refunds are accurately recorded and are reconciled regularly to the general ledger. Effective recovery and enforcement action ensures that income is maximised.</p>	<p>Only one priority 3 recommendation in relation to independent review of the weekly VOA reconciliations has been raised.</p>
Business Rates	Resources Directorate	<p><b>Full Assurance</b> The section has well established procedures for ensuring that the NNDR database is complete and accurate and the liability is correct. Income and refunds are accurately recorded and are reconciled regularly to the general ledger. Effective recovery and enforcement action ensures that income is maximised.</p>	<p>One priority 3 recommendation has been raised in relation to the authorisation of the continued entitlement to reliefs.</p>
Payroll	Resources Directorate	<p><b>Full Assurance</b> The systems and controls in place in relation to payroll are operating effectively.</p>	<p>The payroll system holds a complete and accurate record of staff employed by the Authority and is regularly reconciled to the establishment list within HR.</p> <p>Salary payments and deductions are correctly calculated. Testing showed that deductions from pay are legitimate and accurate, and are all supported by relevant documentation authorised by the relevant employee.</p>

Title	Service	Assurance Rating/Audit Opinion	Main Conclusions/Comments
Main Accounting and Financial Ledger	Resources Directorate	<p><b>Full Assurance</b></p> <p>The systems and controls surrounding the processing of data on the General Ledger are operating satisfactorily. Journals are posted onto the General Ledger in a timely manner. Rejected journals are investigated, corrected and reposted immediately. E-financials systems access is restricted to appropriate officers.</p>	<p>One journal had inadvertently not been authorised. However, as this appeared to be an isolated incident, no recommendation has been raised in relation to this.</p>
Overtime Claims	Resources Directorate	<p><b>Substantial Assurance</b></p> <p>Overtime payments are claimed in accordance with the Staff Handbook. The majority of claims are submitted in a timely manner and certified by an authorised signatory.</p>	<p>One priority two recommendation has been made for a supervisory check of the calculation of a sample of overtime payments before they are processed to ensure the correct payments are made.</p>
Committee Allowances and Subsistence Claims	Resources Directorate	<p><b>Substantial Assurance</b></p> <p>Committee Allowances and Subsistence payments are claimed in accordance with the Staff Handbook and Subsistence Payments Policy. The majority of claims are submitted in a timely manner, certified by an authorised signatory and, where applicable, supported by relevant documentation.</p>	<p>One minor point that was found with a subsistence payment and this was raised with the Officer concerned. There are no Officer attendance sheets for meetings held with outside bodies. However no recommendation has been raised in relation to this as attendance is noted on the minutes of meetings.</p>
ICT Access Controls	Resources Directorate	<p><b>Substantial Assurance</b></p> <p>The system in place for controlling access to the Councils data network is operating effectively.</p>	<p>The implementation of the recommendations arising from the audit will enhance existing controls, improve security and reduce the risks of fraudulent access to data.</p>



Title	Service	Assurance Rating/Audit Opinion	Main Conclusions/Comments
Treasury Management	Resources Directorate	<p><b>Substantial Assurance</b> The systems and controls surrounding treasury management are operating effectively.</p>	<p>The manual should be updated to ensure that all staff are aware of their responsibilities and the Contingency Arrangements for Natwest Bank and the Council are checked for any updates.</p>
Risk management	Resources Directorate	<p><b>Substantial Assurance</b> Risk management is championed at both directorate level and at a corporate level and the process is proactive in identifying risk and is efficient in ensuring the risk register remains current.</p>	<p>Following the findings from the previous audit in 2013/14, Risk Management is now included as part of the 'Bite-size' Finance training course. This is to raise general awareness of risk management and ensure that risk management is fully embedded within the Authority at all levels.</p>
Insurance (fraud)	Resources Directorate	<p><b>Substantial Assurance</b> The systems and controls in place in relation to Insurance are operating effectively.</p>	<p>A sample of claims (20%) were checked for fraudulent content and no issues were highlighted.</p>
Budgetary Control	Resources Directorate	<p><b>Substantial Assurance</b> The systems and controls in place in relation to budget setting, monitoring and reporting are operating effectively.</p>	<p>The Councils key objectives should be approved prior to approval of the budget in February each year. Budget matters are a standing item on Directorate team meeting agendas, although the depth of review and level of discussion of budgets appears to vary between Directorates.</p>
Creditors	Resources Directorate	<p><b>Substantial Assurance</b> The systems and controls surrounding the ordering, receipting and payment of goods and services are generally operating effectively, although a few instances of non-compliance were identified.</p>	<p>There was an isolated incidence of an order and invoice having been authorised by the same officer and of an invoice not having been certified for payment. It was also found that Marketplace orders had not been raised for some expenditure,</p>

Title	Service	Assurance Rating/Audit Opinion	Main Conclusions/Comments
			and that some goods are not receipted on Marketplace.
Housing Rents	Communities Directorate	<p><b>Substantial Assurance</b> The controls surrounding the system for housing rent collection and rent arrears management are operating satisfactorily. This audit highlighted priority has been given to ensure the previous audit recommendations were implemented.</p>	Recommendations have been made to implement effective processes for recovery of former tenant arrears and a consistent approach should be followed. Monthly income reconciliations should be independently checked for completion by a senior officer.
Cash Receipting and Income Control	Resources Directorate	<p><b>Substantial Assurance</b> The systems and controls surrounding cash receipting and income control are operating effectively.</p>	Income from all sources is completely and accurately recorded through the cash receipting system by cashiers, and independently reconciled by the income control section. Cash is held securely. There is a good separation of duties between cash receipting and income control functions.
Sundry Debtors	Resources Directorate	<p><b>Limited Assurance</b> Effective action is not always taken to pursue non-payment of debts. It is noted the review by the Corporate Debt Working Group is ongoing and further recommendations will be made to Management Board.</p>	<p>Chief Officers should be reminded they are responsible for taking ownership and collecting debts they have originated, as per Financial Regulations.</p> <p>Resources should be allocated to enable the effective implementation of the debt recovery process covering all income streams. Training needs should also be considered.</p>

**INTERNAL AUDIT  
OUTSTANDING PRIORITY 1 ACTIONS – STATUS AS AT 16 April 2015**

<b>Report Title</b>	<b>Agreed Action</b>	<b>Responsible Officer</b>	<b>Target Date</b>	<b>Director's Assurance</b>	<b>Status</b>	<b>Completion Date / Comments</b>
<b>Planning Fees</b>	Development Control management to liaise with ICT to establish reports from M3 that are easily reconcilable and if required Cashiers to ensure referencing in the right format to reconcile. Reconciliation to be brought up to date and then completed monthly to establish control within the process.	<b>Assistant Director Development Control</b>	March 2015	Planning staff are bringing the reconciliation up to date with the assistance of Accountancy staff and will ensure that reconciliation will be carried out in a timely manner. Recent audit input has resulted in a simpler reconciliation which will reduce the work required.		
<b>Facilities Management</b>	Where similar items of work are required, repeat orders should not be submitted without consideration of the total sum of expenditure during previous years with reference to Contract Standing Orders.  Overall expenditure with individual suppliers should be reviewed and (if required) a retrospective waiver of Contract Standing Orders should be obtained from the Portfolio Holder. (CSO C2 (10). This was also	Facilities Manager.	1.12.14	FM will involve the Essex Procurement Hub for all relevant purchases. The commitment accounting system will be further developed to more clearly highlight companies nearing the contract standing order thresholds. Reports will also be generated from the Market Place system and these will all be monitored by the FM manager on a regular basis.		

Report Title	Agreed Action	Responsible Officer	Target Date	Director's Assurance	Status	Completion Date / Comments
	<p>recommended following a previous audit (February 2010).</p> <p>Facilities Management should consult the Essex Procurement Hub for advice regarding tender specifications and to ensure the best potential suppliers are selected on the basis of the quality of work and best price. (CSO C3(3))</p>					
<p><b>Facilities Management</b></p>	<p>All Marketplace orders should include comprehensive details of goods and services. Employment details such as the nature and period of work should be provided.</p> <p>The employment of an additional member of staff could be considered more cost effective than using a contractor.</p>	<p>Facilities Manager</p>	<p>1.12.14</p>	<p>Of these orders 2 were for emergency works following the water leak in the then Planning Directorate, and there was a requirement to use of electrician at short notice and with a knowledge of the building and the 3rd was for an electrician, at the end of the financial year, with a good knowledge of the building who could work alone, to complete the replacement of lighting, LED, in the Conder Building. A request for an additional electrician will be made in due course. This will ultimately result in revenue savings as well as addressing the issues identified above.</p>		

<b>Report Title</b>	<b>Agreed Action</b>	<b>Responsible Officer</b>	<b>Target Date</b>	<b>Director's Assurance</b>	<b>Status</b>	<b>Completion Date / Comments</b>
<b>Facilities Management</b>	<p>Procurement services will be utilised to provide a Marketplace reports of the value of orders raised (by supplier) to the Facilities Manager on a monthly basis.</p> <p>Facilities Management should also consider the use of reports of actual expenditure by supplier from Accountancy.</p>	Facilities Manager	1.12.14	Agreed. Results from the reports generated from the commitment accounting, marketplace and accountancy systems will be collated and monitored regularly to prevent any future departure from CSO.		
<b>Facilities Management</b>	<p>Written quotations should be obtained in accordance with Financial Regulations and Contract Standing Orders.</p> <p>The Marketplace order descriptions should provide more information than 'as per quotation'.</p>	Facilities Manager	1.12.14	The required number of quotes will be obtained and full details entered onto Marketplace.		
<b>Corporate Procurement</b>	<p>A realistic estimate of expenditure (consider previous years expenditure) and the length of employment should be considered at the start of the procurement process and one purchase order should be raised to cover the whole process if possible.</p> <p>Officers should agree</p>	All Directors	31.3.15	As discussed at the 28 <sup>th</sup> January CGG, work is underway to address these findings.		

Report Title	Agreed Action	Responsible Officer	Target Date	Director's Assurance	Status	Completion Date / Comments
	<p>rates with agencies where possible, in order that agency rates and exit fees are reasonable.</p> <p>Expenditure should be monitored in compliance with CSOs.</p>					
<b>Corporate Procurement</b>	<p>Documentary evidence should be retained to demonstrate Officers have taken appropriate steps to obtain competitive prices for goods, works and services.</p> <p>If suppliers are used regularly (due to best price, quality, or specialist service), a contract or service agreement should be considered as an alternative to obtaining quotes/waivering standing orders on an annual basis. It also demonstrates value for money if charges are negotiated. Such arrangements must adhere to Contract Standing Orders and the procurement strategy.</p>	All Directors	31.3.15	As above.		

Report Title	Agreed Action	Responsible Officer	Target Date	Director's Assurance	Status	Completion Date / Comments
<b>Corporate Procurement</b>	<p>The aggregate sum of expenditure to each supplier over four years should be monitored regularly, to ensure the correct quotation method is followed. Where Officers have exceeded the value thresholds within CSO's, they must report to the Portfolio Holder and seek a retrospective waiver of the standing order (CSOs C2(9,10).</p> <p>The procurement section will provide monthly Marketplace reports to Directors, to enable monitoring of supplier expenditure for each Directorate.</p>	All Directors	31.3.15	<p>The Procurement Manager is working with audit to produce reports to provide Managers with total expenditure to each supplier. Accountancy are testing a new report which will be run at the end of the financial year to provide a full years data for management.</p>		
<b>Housing Repairs Service</b>	<p>The issues surrounding the interface should be resolved as soon as possible</p>	Housing Repairs Manager	31.3.15	<p>The work on the interface is working fine on the test system. The interface go-live dates are:</p> <p>The People (property status, warning codes, RTB, Sold and AAL) coming across nightly from the 23/2/15</p> <p>The new SORs to go live, 9/3/15, which will include all the completion information.</p> <p>The reason for the gap is to</p>		

Report Title	Agreed Action	Responsible Officer	Target Date	Director's Assurance	Status	Completion Date / Comments
				arrange some training on how to use the codes for the staff and operatives of the HRS.		
<b>Creditors</b>	The system of adding the suffix 'RD' to redrawn payments should be reviewed to ensure that duplicate payments cannot be inadvertently made.	Assistant Director (Accountancy)	30/06/15	The use of RD will be reviewed to see whether a different approach is possible.		
<b>Housing Rents</b>	<p>Arrears recovery processes should be reviewed to ensure former tenant arrears are pursued in a timely manner.</p> <p>Irrecoverable arrears (e.g. where the former tenant cannot be traced) should be written off, with the option of writing back the debt should the tenant be traced.</p> <p>Former tenant arrears</p>	Area Housing Manager (South)	1.9.2015			



Report Title	Agreed Action	Responsible Officer	Target Date	Director's Assurance	Status	Completion Date / Comments
	<p>under £500 (currently on hold) should be reviewed as a priority to address the risk of increasing arrears.</p> <p>The monthly report of debts with Legal should be reviewed to ensure arrears are monitored regularly by Housing Management and Legal.</p>					
<b>Sundry Debts</b>	<p>Chief Officers should be reminded they are responsible for taking ownership and collecting debts they have originated, as per Financial Regulations.</p> <p>Resources should be allocated to enable the effective implementation of the debt recovery process covering all income streams. Training needs should also be considered.</p> <p>The Corporate Debt Working Group's review is ongoing, and further recommendations will be submitted to Management Board in February 2015. Agreed recommendations should</p>	All Directors	1.9.15			

Report Title	Agreed Action	Responsible Officer	Target Date	Director's Assurance	Status	Completion Date / Comments
	be communicated to officers responsible for debt recovery to ensure the process is implemented effectively.					
<b>Sundry Debts</b>	Resources should be provided to ensure appropriate action is taken to maximise recovery of outstanding debts in Governance, Neighbourhoods and Communities Directorates.	All Directors	1.9.15			

**INTERNAL AUDIT  
FOLLOW UP OF LIMITED ASSURANCE AUDITS AS AT 17 April 2015**

**Appendix 3**

<b>Report Title</b>	<b>Directorate</b>	<b>Date Issued</b>	<b>Agreed Actions by priority</b>	<b>Agreed Actions Outstanding</b>	<b>Time of Follow Up</b>	<b>Outstanding Issues / Comments</b>
<b>Facilities Management</b>	Resources Directorate	14.10.14	P1. 4 P2. 2 P3. 0	P1. 4 P2. 2 P3. 0	Q4 2014/15	<p>Value for money should be demonstrated to evidence economic and effective use of public money.</p> <p>The procurement of works, goods and services should be in accordance with the thresholds within Contract Standing Orders. The Authority's Procurement section should be consulted at the start of each contract to ensure compliance with Council policy.</p> <p>Overall expenditure by each supplier will be monitored in future. Management implemented a system 1<sup>st</sup> April 2014 to enable the section to monitor committed expenditure. The Procurement section will also provide quarterly reports of expenditure by supplier on request.</p>
<b>Corporate Procurement</b>	Resources Directorate	18.11.14	P1. 3 P2. 3 P3. 0	P1. 3 P2. 3 P3. 0	Q3 2014/15	<p>Good practice areas were identified, however there are various policies and procedures in place which should be considered to ensure the correct procurement method is undertaken. Officers are generally aware of and understand CSO's and procurement guidance, however adequate expenditure monitoring processes are not in place. The implementation of the recommendations arising from this audit will ensure expenditure complies with Council policy and demonstrates the Council obtains value for money from it's purchasing arrangements.</p>
<b>Sundry Debts</b>	Resources Directorate	17.4.15	P1.2 P2.2 P3.0	P1.2 P2.2 P3.0	Q4 2015/16	<p>This audit has raised concerns surrounding the implementation of recommendations of the Corporate Debt Working Group. The audit did</p>

						<p>not evidence monitoring of debts under £500 in response to the recommendation agreed by Management Board. A strategy for managing these debts is under review by the Group, as they will no longer be referred to Legal Services. However, Chief Officers should be reminded they are responsible for debts that they have originated, consideration should be given to identify how debts will be monitored for all income streams and who will be allocated the responsibility of pursuing debts. The implementation of the audit recommendations, and the additional recommendations made by the Group will ensure adequate resources are identified and improved recovery action processes are implemented.</p>
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**AUDIT PLAN 2014/15**

<b>Key</b>		<b>Risk Identifier</b>		
AC		Audit Commission		
FFS		Fundamental Finance System		
R no.		Risk No. in Corporate Register		
R		Reputation of Council		
<b>Audit area</b>	<b>Audit type</b>	<b>Days allocated</b>	<b>Completed</b>	<b>Risk Identifier</b>
<b>Resources</b>				
<b>Accountancy</b>				
Bank Reconciliation	system/follow up	15	Completed	FFS
Sundry Debtors	system/follow up	15	Completed	FFS
Creditors	system/follow up	15	Completed	FFS
Treasury Management	system/follow up	10	Completed	FFS/R4
Budgetary Control (capital and revenue)	system/follow up	10	Completed	FFS
Insurance (Fraud)	Fraud	5	Completed	FFS
Main Accounting and Financial Ledger	system/follow up	15	Completed	FFS
Risk Management	system/follow up	5	Completed	FFS
Provision for 'top up' testing	systems	30	Completed	FFS
<b>Benefits</b>				
Housing Benefits	system/follow up	15	In Progress	FFS
Council Tax Reduction	system/follow up	15	In Progress	FFS
<b>Revenues</b>				
Council Tax	system/follow up	20	Completed	FFS/R4/AC
Business Rates	system/follow up	20	Completed	FFS/R4
Cash receipting and Income control	system/follow up	15	Completed	FFS
<b>Human Resources</b>				
Payroll	System/follow up	20	Completed	FFS
Recruitment and Selection	verification	10	Carried Fwd	R
Management of Sickness absence	verification	10	Completed	R
Overtime and Committee Allowances	verification	10	Completed	R
Travelling & Subsistence Claims	verification	10	Completed	R

Car Mileage claims	verification	10	Completed	R
Reprographics	System	10	Completed	
<b>ICT and Facilities Management</b>				
ICT Procurement	ICT	10	Carried Fwd	AC/R6
Access controls	ICT	10	Completed	R6
Facilities Management Contracts	system	10	Completed	AC
<b>TOTAL</b>		<b>315</b>		
<b>Governance</b>				
<b>Governance and Performance Mgmt.</b>				
Key and Local Performance Indicators	verification	15	Completed	R
Business Plans	verification	10	Completed	R
Equality Analysis	verification	10	Carried Fwd	R
Gifts and Hospitality (Members & Officers)	system/follow up	10	Completed	R
<b>Legal</b>				
Debt recovery	Follow up	10	Carried Fwd	R4
<b>Development Management</b>				
Planning Fees	System	20	Completed	R4
<b>TOTAL</b>		<b>75</b>		
<b>Neighbourhoods</b>				
<b>Neighbourhood Services</b>				
North Weald airfield	establishment	15	Completed	R4
<b>Technical Services</b>				
Waste Management and Recycling	system	20	Carried Fwd	R
Car Parking Contract	system	10	Completed	R4
Fleet Operations income	system	5	Completed	R4
<b>Forward Planning &amp; Economic Devel.</b>				
Commercial Property portfolio	Follow up	10	Completed	R2
<b>TOTAL</b>		<b>60</b>		
<b>Communities</b>				
<b>Housing Property</b>				

Housing Repairs Service	system	20	Completed	R
Council Housebuilding Programme	system	15	Carried Fwd	AC
Housing Contracts	follow up	5	Carried Fwd	AC
<b>Housing Operations</b>				
Housing Rent Collection and Arrears	system/follow up	20	Completed	FFS/R4
Norway House/Rental Assistance Loans	Estab/system	10	Completed	R4
<b>Private Sector Housing &amp; Comm. Support</b>				
Right to Buy	system	10	Completed	AC
Private Sector Housing - Grants	system	15	Completed	AC
<b>TOTAL</b>		<b>95</b>		
<b>FRAUD PREVENTION &amp; DETECTION</b>				
Contracts	fraud	15	Carried Fwd	AC
Procurement	fraud	15	Completed	AC
Council Tax Discounts	fraud	15	Carried Fwd	AC
National Fraud Initiative (NFI)	fraud	20	Completed	AC
Data matching and analysis (IDEA software)	fraud	25	Completed	AC
<b>TOTAL</b>		<b>90</b>		
<b>CORPORATE</b>				
Corporate Procurement	system/follow up	15	Completed	AC
Corporate Asset Register	system	5	Completed	FFS
Priority 1 Audit recommendations	follow up	10	Completed	R
Governance Statement	management review	5	Completed	R
<b>TOTAL</b>		<b>35</b>		
<b>TOTAL DAYS ALLOCATED</b>				
		<b>670</b>		
Contingency/Minor investigations		<b>40</b>	Completed	
Corporate/Service Advice		<b>65</b>	Completed	
<b>TOTAL</b>		<b>775</b>		