

Crawley Borough Council

Report to Audit & Governance Committee

12 March 2014

Internal Audit Progress Report as at 14th February 2014

Report of the Audit and Risk Manager: FIN/333

1. Aim and Purpose

- 1.1 The Committee has a responsibility to review the Internal Audit Progress report to ensure action has been taken by relevant managers on risk based issues identified by Internal Audit.

2. Recommendations

- 2.1 The Committee is requested to receive this report and note progress to date.

3. Reasons for the Recommendations

- 3.1 The Committee has a responsibility to ensure that action has been taken by relevant managers on risk based issues identified by Internal Audit.

4. Background

Work Completed

- 4.1 Since the last progress report, as at 22nd November 2014 the following reviews have been **completed**:

Audit Title	Audit Opinion
Play Service Follow Up	Most of the recommendations have been implemented. We will look at progress towards electronic payments after the February 2014 half term.
Rent Deposit Scheme Follow Up	New management action agreed.
DWP CIS Compliance	Full Assurance
Council Tax	Full Assurance
Council Tax Reduction Scheme	Full Assurance
Freedom of Information – Horsham DC	N/A
Freedom of Information Training	N/A

Work in Progress

4.2 The reviews in progress and other work that we have undertaken in the period are shown at Appendix A.

4.3 High priority findings in this period

There were no high priority findings to report during this period.

4.4 Follow Up Audits

Rent Deposit Scheme

Status of Recommendations – not implemented.

We undertook a follow up review of the Rent Deposit Scheme audit that was completed in May 2012. Whilst the Finance section had become involved in the recovery of debts, it was a temporary arrangement only and did not address the wider issues relating to outstanding debts.

The Head of Finance, Revenues and Benefits and the Head of Housing Strategic Services met in January 2014 and two courses of action were agreed; one relating to dealing with the older "former tenants" arrears, to be completed by 31st March 2014 and the other in respect of re-evaluating the ongoing system and deciding on how the end to end process should operate. The timescale for completion of this piece of work is no later than the third week in February 2014.

Capital and Significant Revenue Schemes

As part of our ongoing work, we are involved in significant capital and revenue schemes, to confirm that appropriate controls are in place and are operating satisfactorily. We are also looking to confirm that the lessons learned from previous capital schemes have been taken into account, and there will be a further update around this issue later at this meeting.

Specifically, in this financial year, we have been involved in the Worth Park Restoration Project and the letting of the new Waste and Recycling contract.

We found that the controls operating across the Worth Park scheme are satisfactory, with a Project Board of an appropriate level in place and regular financial monitoring and reporting taking place.

We reviewed the letting of the Waste and Recycling contract, as reported to this Committee in June 2013, giving an overall opinion that the process was satisfactory.

During the next financial year, we will be involved reviewing the Ifield Millpond and the Museum capital schemes, along with continuing involvement in Worth Park.

Freedom of Information (FOI) Requests

In July 2012, the Audit and Risk Section assumed responsibility for the administration of FOI requests. Our responsibilities covered logging the requests, confirming our receipt with the requester, sending them to the relevant member of staff for their response to the request, monitoring the timescales for dealing with the request, ensuring that the provisions of the FOI Act 2000 and the Data Protection Act 1998 are complied with, and responding to requester within the 20 working day deadline.

Since 9th December 2013, responsibility for the administration of FOI requests has moved to the Environment and Housing Directorate Support Team. Responsibility for confirming compliance with relevant legislation and approving FOIs before they are sent remains with the Audit and Risk Manager.

Between 23rd November 2013 and 14th February 2014, we have processed 212 new requests. and of these, 11 responses were sent to the requester in excess of the 20 statutory deadline. This was due to the Christmas break and training and handover of the administration of FOI requests from the Audit and Risk Section to the Transformation and Housing Business Support Team.

5. Unplanned Work

5.1 There was no unplanned work during the period under review.

6: Background Papers

6.1 None.

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ENDS

Appendix A

Internal Audit Plan 2013/14

Progress Report as at 14th February 2014

Audit	Audit Plan Year	Audit Opinion- Assurance	Number of High Priority Findings	Comments
A. Work Completed in the Current Period				
DWP Compliance	2013/14	Full Assurance		
Council Tax	2013/14	Full Assurance		
Council Tax Reduction Scheme	2013/14	Full Assurance		
Freedom of Information Audit – Horsham DC	2013/14	N/A		
B. Work In Progress				
FOI Requests – day to day work	2013/14			
Data Management (Including Retention of Documents and Access Controls)	2013/14			At draft report stage
Housing Benefits	2013/14			Ongoing
Treasury Management	2013/14			At draft report stage
Creditors	2013/14			Ongoing
Housing Rents	2013/14			Ongoing
Responsive Repairs	2013/14			Ongoing
Procurement	2013/14			At draft report stage
Other Work				
Freedom of Information Training	2013/14			Ongoing
C. Follow Up Audits				
	2013/14			
Play Service Follow Up				One recommendation outstanding relating to electronic payments. We will review this after the February 2014 half term.
Rent Deposit Scheme Follow Up	2013/14			New management action agreed