AUDIT SUMMARY

Internal Audit

Risk Category   ALL

Date Between   01/04/2008 & 02/09/2008   Audit Opinion   ALL

Business Unit   ALL   Service   ALL

Galileo

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Risk Category Audit Code / Name	Audit Status:	Opinion (At Final Report Stage) Recommendation Analysis:	Conclusion (at Final
High David Lamb 018.3/2008.bf **Contracts- Audit for 2008**	11. Final Report Issued 02-April-2008	**Overall Audit Opinion** **Limited Assurance** |	Completed	In progress	Total
High	2	1	3
Medium	0	1	1
Total	2	2	4		A significant number of the Councils high-value suppliers have not been selected in accordance with Contract Procedure Rules. By extension there is a risk that legal requirements such as the EU procurement directive are not being complied with. (The minimum EU threshold for services at the time of the audit was £145,000).
High Doug Gray 063.1/2008.bf **Payroll - Audit for 2008**	12. Survey Issued 16-May-2008	**Overall Audit Opinion** **Substantial Assurance** |	In progress	Redundant	Total
Low	2	4	6
Medium	3	1	4
Total	5	5	10		This Audit derives from the annual audit plan for 2007/8 and is a significant part of the assurance work because it is a main financial system of the Council. The audit was undertaken by Deloitte's who are a private audit firm. This audit included compliance testing on behalf of the 3 other district councils for which AVDC provide the payroll service. The overall opinion for the Payroll system is that substantial assurance can be given. This means that whilst there is generally a sound system there are weaknesses that need to be addressed. Of the 5 recommendations raised 1 is classed as medium priority and 4 as low priority. The one medium priority recommendation is concerning signing off the contract extension with Chiltern District Council. The contract expired in October 2007 so the payroll has been running for 6 months (at the date of this Audit report) without a proper contract in place. The four low priorty recommendations are intended to strengthen existing controls. These include the other Council's improving their processes which impact of AVDC's Payroll Section.

Risk Category Audit Code / Name	Audit Status:	Opinion (At Final Report Stage) Recommendation Analysis:	Conclusion (at Final
High Doug Gray 079.2/2008.bf **Housing Benefits - Audit for 2008**	11. Final Report Issued 08-August-2008	**Overall Audit Opinion**　　**Substantial Assurance** |	In progress	Total
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Low	1	1
Medium	2	2
Total	3	3		The scope of the Audit is wide ranging because it covers several key processes that ensure an effective Benefits system. Of the 7 control objectives, 5 were fully met and two were partially met due to weaknesses that we identified. 4 recommendations have been raised 3 of which are medium priority and 1 low. Overall the processes were found to be well controlled. The staff who manage them have a good understanding of controls and how / when to apply them. The Benefits Section have been proactive in introducing new initiatives in recent years to improve customer care and speed of processing claims, but this doesn't appear to be at the detriment of ensuring the fundamentals are working effectively.

Risk Category Audit Code / Name	Audit Status:	Opinion (At Final Report Stage) Recommendation Analysis:	Conclusion (at Final
High David Lamb 080.1/2008.bf **Council Tax - Audit for 2008**	12. Survey Issued 13-May-2008	**Overall Audit Opinion** **Substantial Assurance** |	Completed	In progress	Total
High	0	1	1
Medium	1	1	2
Total	1	2	3		Council Tax and NNDR processes were found to be largely well-controlled, with effective integration between the iWorld revenues database and Iclipse document imaging system. Further improvement is envisaged with the introduction of the ASH recovery system which should help improve recovery processes (including collection of non-Revenues debts such as parking and commercial rents). A third of the Council Tax property-related exemption/discounts tested did not have property inspections undertaken to the required quarterly frequency. The Council Tax Manager is undertaking action to correct this. Revenues have made progress on a previous recommendation regarding the need to match iWorld access level to job role. Work has been undertaken with the software supplier to set up differing levels of access to I-World. Review of these access levels demonstrated that a number of officers had been placed in the management access level where their role did not require this. Assurance has been given by Revenues that this has now been corrected. Revenues are reviewing their processes through the Vanguard workflow methodology. Revenues should ensure the documented workflow charts feed into an update of written procedures, which have been in draft format and not authorised since 2005.

Risk Category Audit Code / Name	Audit Status:	Opinion (At Final Report Stage) Recommendation Analysis:	Conclusion (at Final
High David Lamb 081.1/2008.bf **NNDR - Audit for 2008**	11. Final Report Issued 15-May-2008	**Overall Audit Opinion** **Substantial Assurance** |	In progress	Total
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Low	1	1
Medium	1	1
Total	2	2		Council Tax and NNDR processes were found to be largely well-controlled, with effective integration between the iWorld revenues database and Iclipse document imaging system. Further improvement is envisaged with the introduction of the ASH recovery system which should help improve recovery processes (including collection of non-Revenues debts such as parking and commercial rents). A third of the Council Tax property-related exemption/discounts tested did not have property inspections undertaken to the required quarterly frequency. The Council Tax Manager is undertaking action to correct this. Revenues have made progress on a previous recommendation regarding the need to match iWorld access level to job role. Work has been undertaken with the software supplier to set up differing levels of access to I-World. Review of these access levels demonstrated that a number of officers had been placed in the management access level where their role did not require this. Assurance has been given by Revenues that this has now been corrected. Revenues are reviewing their processes through the Vanguard workflow methodology. Revenues should ensure the documented workflow charts feed into an update of written procedures, which have been in draft format and not authorised since 2005.

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High Doug Gray 087.2/2008.bf **Occupational Road Risk - Audit for 2008**	11. Final Report Issued 09-May-2008	**Overall Audit Opinion** **No Assurance** |	In progress	Total
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High	3	3
Total	3	3		Internal Audit maintains an awareness of emerging risks which could impact on AVDC's operations. One such risk is the increased responsibility on organisations to ensure that people who drive on their behalf are legal and safe. This is regardless of whether they are drive a company vehicle or their own. The Corporate Homicide and Manslaughter Act 2007 fully came into effect at the beggining of April 2008. It is now easier for organisations to be sued if they fail to carry out basic checks to ensure their drivers have the appropriate documentation i.e. valid licence, MoT (if its a private vehicle) and appropriate insurance. This audit reviewed what checking processes are in place at AVDC and found that there is not a standard and consistent approach being adopted. By having no mechanism for checking AVDC is at some risk of financial loss and reputation damage should a member of staff be involved in an accident.
Medium David Lamb 012.1/2009 **BV82a Recycling PI - Audit for 2009**	11. Final Report Issued 30-June-2008	**Overall Audit Opinion** **Substantial Assurance** |	In progress	Total
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Medium	1	1
Total	1	1		The most significant weaknesse identified is not the actual information systems for BV82 but a lack of up to date documentation of systems and the checks of reasonableness/reconciliation undertaken for the different categories of waste. The risk is that some of the checking process behind the PI could be lost if the Waste Technical Officer was unavailable or left the authority.
Medium Doug Gray 047.1/2008.bf **Cash Offices - Audit for 2008**	12. Survey Issued 16-May-2008	**Overall Audit Opinion** **Substantial Assurance** |	In progress	Total
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Medium	3	3
Total	3	3		The objective of this audit has been to ensure that the systems for maintaining the security of the income and the accurate and timely updating of the Council's financial systems are robust. 3 recommendations have been raised which we have classed as medium priority. Whilst there has been no significant breakdown in controls identified the findings warrent attention because they could impact on the achievement of the objectives.

Risk Category Audit Code / Name	Audit Status:	Opinion (At Final Report Stage) Recommendation Analysis:	Conclusion (at Final
Medium David Lamb 061.1/2008.bf **Debtors - Audit for 2008**	11. Final Report Issued 24-July-2008	**Overall Audit Opinion** **Substantial Assurance** |	Completed	In progress	Total
High	0	1	1
Low	1	0	1
Medium	0	1	1
Total	1	2	3		Assurance can be given that Income Section are collecting debts owed to the authority on a timely basis. Controls operated by the section are effective in ensuring both the raising of invoices and the collection of payments. The debt collection rate for 2007/8 is 95.95% Excluding Housing Benefit overpayment the collection rate is 99.78%. Income sections most significant risk is that manually intensive processes required to collect Housing Benefit overpayments will begin to adversely effect the collection of other types of Income. Manual processes are necessary because the APTOS debtor system does not have the functionality to set up and monitor multi-year arrangements. This lack of functionality also limits the amount of management information that can be produced on these arrangements (e.g. Number of accounts paid by instalments, trend analysis on the time for arrangements to clear). Management agreement has been reached to improve system support for multiyear arrangements. This will either be by enhancement of the APTOS debtors system or by interfacing APTOS with the ASH debt recovery system.