

2013/14 Carry Forward Completed Audits

Report	System Overview	Work Finalised	Audit Days	Key Messages	Audit Opinion	Key Action Plan Dates
Appointeeship and Deputyship accounts	The Safeguarding Finance Team provide an appointee and deputy service to clients who lack the capacity to deal with their own finances and where there is no one else suitable to take on this role. At present the team deals with 28 appointee accounts, 43 deputyship accounts and 6 deceased accounts. The Authority receives a fee for dealing with deputyship accounts.	May 2014	27 days	<p>During the Audit a number of strengths and areas of good practice were identified as follows:</p> <ul style="list-style-type: none"> • Clear internet banking instructions with secure access. • Reconciliations undertaken every month. • All files are securely stored with limited access. • Petty cash records are well maintained. <p>The following issues were identified during the Audit which need to be addressed:</p> <ul style="list-style-type: none"> • Policy & Procedures require reviewing and updating. • No division of duties within the petty cash process. 	Reasonable	April 2015
Assurance from External Inspections	Adult Social Care and Safeguarding & Family Support operate in excess of 30 establishments across the county borough. These establishments cover a range of service areas including children's residential and	May 2014	12 days	<p>The Auditor was pleased to note that where previous recommendations had been made that these have been followed through in most instances.</p> <p>However, only a relatively small number of Member ROTA visits are still being</p>	Substantial	Autumn 2014

	<p>respite care, homes for the elderly, elderly day centres, supported living, learning disability day centres and mental health support units. The establishments are subject to review by other bodies such as the CSSIW, BCBC Members and statutory visits carried out by independent officers within BCBC.</p> <p>On an annual basis, the Internal Audit Section reviews the work carried out by the above inspection bodies / programmes to determine whether reliance can be placed upon them by the Chief Internal Auditor when preparing the annual opinion on the overall adequacy of the Council's internal control environment.</p>			undertaken.		
COA Feeder Systems	<p>Authorised departments are able to send payment data in the form of a feeder file to the Purchase Ledger team for upload into the financial system to facilitate creditor payments. It is an efficient method of uploading large amounts of payment data providing there are adequate initial controls in place.</p> <p>There are 11 Purchase Ledger feeder file in operation with 5 more currently in</p>	June 2014	20 days	<p>One significant issue was raised regarding the feeder file process relating to election fees. It was established that there are no authorisation controls at the feeder file level or at COA level. Assurance has been received from the Central Payments Manager that this issue is being addressed.</p> <p>Recommendations regarding the removal of certain authorisation controls were also made as this was seen to be a duplication of effort.</p>	Reasonable	Autumn 2014

	development/being considered. The review focused on controls surrounding these feeders to ensure they are appropriate and not excessive.					
Gifts and Hospitality	<p>BCBC's Constitution includes specific reference to the Code of Conduct for Council employees, Members and Co-opted Members. The Code requires each chief officer to maintain a record of hospitality received.</p> <p>The acceptance of gifts and hospitality by BCBC employees in the course of their official duties requires them to notify a Chief Officer where the value of a gift and / or hospitality received exceeds £20. The principle behind these codes is to maintain the reputation of the Authority by ensuring that the highest standards of conduct apply to its elected members and employees.</p>	June 2014	11 days	<p>It was found that there was a lack of consistency throughout the Authority. The Head of Democratic Services advised that there is only one central register maintained. However, testing undertaken revealed that there were multiple departmental registers within certain directorates, for example Resources and on occasion an overall directorate register, for example Wellbeing.</p> <p>It was recommended that a decision be made regarding the method of recording gifts and hospitality and that a template should be introduced for registers to ensure consistency.</p> <p>Management has confirmed acceptance of the audit recommendations.</p>	Reasonable	July 2014