

Completed Audits

Report	System Overview	Work Finalised	Audit Days	Key Messages	Audit Opinion	Key Action Plan Dates
Debtors	An audit review of the Miscellaneous Income function was undertaken as part of the 2014/15 audit plan. For the period January to July 14, a total of 17,371 invoices were raised through the Sundry Debtors system, with a total value of £13,620,048. For this same period 764 credit notes were raised, with a total value of £1,150,704.	Nov 14	26	<p>During the Audit a number of strengths and areas of good practice were identified as follows:</p> <p>Invoices reviewed were supported with adequate backing documentation to evidence the reason behind the issuance of a credit note.</p> <p>There was an adequate segregation of duties in the write off process.</p> <p>The Income Team is knowledgeable and experienced with each officer being responsible for a certain directorate ensuring that queries are dealt with and resolved efficiently.</p> <p>The following minor issues were identified during the Audit which need to be addressed:</p> <p>In some cases sampled, credit notes had been raised to counter act errors made when raising invoices.</p> <p>In 2 instances write offs had been performed on COA prior to the appropriate authorisation being obtained.</p>	Substantial	Immediate
Staff Expenses	In April 2014 a new expenses system was implemented. The control environment was therefore revisited to ensure previous controls had migrated with the	Nov 14	15	<p>During the Audit a number of strengths and areas of good practice were identified:</p> <p>The number of rejections occurring from the data conversion process has significantly reduced since the last audit review.</p>	Reasonable	April 15

Appendix A

	<p>new system and that any issues identified in the 2013/14 audit had been addressed. Audit testing therefore focused primarily on expenses processed after 7th April 2014.</p> <p>The total amount of expenses claimed between April and July of the 2014/15 financial year, for the APT&C Monthly Payroll 010 is as follows: Mileage £296,558 Subsistence £16,395</p>			<p>Most individuals advised the Auditor that consideration had been given to sourcing the most efficient method of travel prior to the journey being undertaken.</p> <p>The following key issues were identified during the Audit which need to be addressed.</p> <p>There has been no corporate expenses policy available since the commencement of the new system in April 2014.</p> <p>Some duplicate claims identified had been input twice in error and therefore paid twice. Managers authorising mileage claims do not appear to be conducting adequate checks before authorising claim forms resulting in duplicate payments of journeys.</p> <p>There is no guidance to managers who are responsible for authorising expense claims.</p>		
Telecare Follow Up	<p>The objective of the audit was to ensure that adequate steps have been taken by the team to address recommendations made in a "limited assurance" audit report issued in April 2014.</p> <p>Concerns were raised in the areas of business continuity and obtaining assurance from third party operators regarding their staff DBS checks.</p> <p>This follow up review primarily focussed on those areas, though did also seek assurance that the recommendations relating to other control weaknesses</p>	Nov 14	5	<p>Overall the auditor recognises that whilst changes are still being made in this area many beneficial changes to the service have already taken place to improve the control environment which has culminated in an overall audit opinion of reasonable assurance.</p> <p>This is encouraging and is recognised as a positive move forward to enhance efficiency and productivity in a quickly growing service area.</p>	Reasonable	December 14

Appendix A

	identified at the time of the original audit were also being addressed.					
Lone Worker System	<p>The BCBC Lone Worker System is operated by Customer and Community Support Unit (CCSU) staff and is available on a 24 hour basis to ensure that employees who have a requirement to lone work have the security of a backup system should something happen that requires urgent assistance.</p> <p>Once registered, staff will log their visits via a mobile phone on the system using an individual pin code that requires them to call into the system at a predetermined future time. Should this call not be made by the member of staff, the CCSU will implement a response that will escalate depending on the severity of the situation.</p> <p>The system software was purchased in October 2013 and after an initial period of training, completion of risk assessments, input of data, etc., it became fully operational in April 2014 and currently has 156 users registered.</p>	Dec 14	28	<p>During the Audit a number of strengths and areas of good practice were identified as follows: The system was appropriately monitored. There are good access controls in place.</p> <p>The following key issues were identified during the Audit which need to be addressed: ICT Business Continuity Processes requires implementation. Following the completion of risk assessments and subsequent high initial uptake, there is now a relatively low use of the system (less than 20%). The overall limited assurance opinion has predominantly been based on the concerns raised regarding Business Continuity planning and the low use of the system following initial risk assessments and uptake. It is acknowledged that this latter concern is outside of the control of the CCSU Manager.</p>	Limited	March 15
Cash Control	The functions of the Cash Control section include: Monitoring of income and	Dec 14	10	During the current audit no control weaknesses were identified within the cash control system. However as a result of	Substantial	N/A

Appendix A

	<p>E.returns received from all collection points throughout the Authority in order to identify discrepancies between collections and bankings.</p> <p>Liaising with the collectors and the bank in order to resolve discrepancies.</p> <p>Processing items of income received via the main bank accounts and daily postal remittances.</p> <p>Processing cheques returned 'unpaid' from the bank.</p> <p>Investigation and transfer of items costed to the suspense account.</p> <p>Ordering, storage and issue of controlled stationery.</p>			<p>audit testing involving the retrieval of scanned documents, the method of scanning and indexing of documents a recommendation has been made to improve these processes.</p>		
Purchasing Cards	<p>From 1st April 2014, Barclaycard replaced Natwest as the Authority's commissioned Purchasing Card Provider. At the start of the Audit (August 2014) there were 92 Purchasing Cards as part of the Authority's Purchasing Card Programme. Cards are used by Primary schools, Fleet Services, Corporate Cleaning, Families First, Flying Start, Adoption, Safeguarding, Foster Care, Building Maintenance, Library Services, Legal and Regulatory Services, Highways, Planning, Property Services and Planning. It should be noted that</p>	Dec 14	15	<p>During the Audit a number of strengths and areas of good practice were identified as follows:</p> <p>Clear processes were evidenced for the issue of cards and the management of accounts by the Administrators (Procurement).</p> <p>Information was retained by Procurement in an organised manner which evidenced actions taken and records held.</p> <p>Non-review of transactions was being monitored and escalated as necessary.</p> <p>The following key issues were identified during the Audit which need to be addressed:</p> <p>Non-compliance of procedures within Building Maintenance which causes</p>	Reasonable	December 14

Appendix A

	Comprehensive schools are not covered as part of the corporate monitoring process. They are on a separate Barclaycard Spend Management (BSM) system because they have their own bank account therefore have responsibility for completing their own reconciliation via SIMS. Purchasing Cards used by Comprehensive Schools are therefore not tested as part of this audit.			inefficient practices, lack of control and possible income losses for jobs undertaken. Blanket training on the BSM system had not been provided and training gaps were identified. VAT receipts were not obtained and retained in all cases and VAT anomalies were identified with regard to BM invoices.		
Electoral Registration and Elections Management System	<p>The Electoral Registration and Elections Management System was reviewed from an ICT perspective.</p> <p>The system is used for:</p> <ul style="list-style-type: none"> Updating and approving elector details and transfers, including the production and flagging of registers. Implementing and monitoring periodic routines (including response tracking and young voter information) to maintain the integrity of the electoral register. Assisting in the sale of registers by way of organisation logging, pricing and set-up. Organising the canvass workflow process and 	Dec 14	16	<p>During the Audit a number of strengths and areas of good practice were identified as follows:</p> <ul style="list-style-type: none"> A full log of changes can be viewed by running the Database Changes Audit Trail report. This includes information on the date, time, table altered and the action performed. There is an agreement in place between BCBC and Halarose Limited to Provide Network Access, thus limiting the Council's liability in the event of any data loss. Previous registers in the system are retained in accordance with the Records Management Society of Great Britain's General Disposal Guidelines for Local Authorities. <p>The following key issues were identified during the Audit:</p> <ul style="list-style-type: none"> Implementation of password controls for 	Reasonable	March 15

	<p>allocating staff members.</p> <ul style="list-style-type: none"> • Direct scanning of elector and house batches. • Election management of staff, candidates, premises and polling stations. <p>The review included</p> <ul style="list-style-type: none"> • Identity & Access Management. • Information Security & Integrity. • Audit Logging. • Reporting. • Application & Database Management. • Business Continuity. 			<p>user accounts within the application does not comply with BCBC ICT password criteria.</p> <ul style="list-style-type: none"> • Ability to delete user access log files does not comply with best practice on audit logging. • The ICT Business Continuity Plan has omissions concerning data resilience, alternatives and recovery. • Some reports allow access to information that is restricted within the application by normal security permissions. 		
<p>Benefits – Free School Meals</p>	<p>Free school meals (FSM) are awarded where the parent or pupil meets the eligibility criteria and a request has been made by, or on behalf of the parent or pupil for FSM.</p> <p>The objective of the audit was to review the effectiveness of the assessment process to support management of risks through appropriate controls. To ensure that the Free School Meals process for claimants and schools is accurate, efficient and compliant with WG guidance.</p>	<p>Dec 14</p>	<p>6</p>	<p>The administration of free school meals within the Benefits Section ensures accuracy of entitlement.</p> <p>The main issue identified during the Audit which needs to be addressed relates to there being no policy and procedural documents to govern the Free School Meals process.</p>	<p>Reasonable</p>	<p>March 15</p>