

NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL

AUDIT AND GOVERNANCE COMMITTEE – 26 JUNE 2013

Title of report	INTERNAL AUDIT ANNUAL REPORT 2012/13
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Purpose of report	To present the Internal Audit Annual Report to members.
Reason for Decision	To comply with the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom 2006
Council Priorities	Value for Money
Implications:	
Financial/Staff	None
Link to relevant CAT	None
Risk Management	The audit planning process is based on risk assessment
Equalities Impact Assessment	N/A
Human Rights	N/A
Transformational Government	No direct implications
Consultees	None
Background papers	CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom 2006. Internal Audit Reports.
Recommendations	THAT THE COMMITTEE NOTES THIS REPORT AND COMMENTS AS APPROPRIATE.

1. INTRODUCTION

- 1.1 The Chartered Institute for Public Finance and Accountancy Code of Practice for Internal Audit in Local Government in the United Kingdom 2006 (the CIPFA Code) established the expected professional standards for internal audit in local government. This was the Code under which Internal Audit operated in 2012/13.
- 1.2 The CIPFA Code requires that the Head of Internal Audit shall submit an annual report to the organisations Audit Committee in respect of its work to provide greater assurance at member level. This report and opinion is used as part of the evidence used to inform the production of the Annual Governance Statement. In giving our opinion it should be noted that the assurance can never be absolute. The most that the Internal Audit service can provide to the Council is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes or internal controls.
- 1.3 The matters raised in this report are only those which came to our attention during the internal audit work and are not necessarily a comprehensive statement of all weaknesses that exist, or of all the improvements that may be required.

2. OPINION 2012/13

- 2.1 For the 12 months ended 31st March 2013, based upon the work undertaken by Internal Audit during the year and additional information provided by relevant managers on their responses to audit recommendations, I have formed the opinion that the Council's overall internal control arrangements provide **adequate assurance** based on the assurance model adopted as detailed in the table below.

	LEVEL	SYSTEM ADEQUACY	CONTROL APPLICATION
Positive Opinion	Substantial Assurance	Robust framework of controls ensures objectives are likely to be achieved.	Controls are applied continuously or with minor lapses.
Positive Opinion	Adequate Assurance	Sufficient framework of key controls for objectives to be achieved but, control framework could be stronger.	Controls are applied but with some lapses.
Negative Opinion	Limited Assurance	Risk of objectives not being achieved due to the absence of key internal controls.	Significant breakdown in the application of controls.

3. EVIDENCE SUPPORTING THE AUDIT OPINION

- 3.1 The Audit Opinion is based upon the assurance ratings arising from the audits completed in the year, and on progress in implementing the recommendations arising from these reports. A summary of the audit work undertaken during the year, and the opinions arising from each audit along with the improvements identified, is attached at Appendix A. Appendix B details all the recommendations made during the financial year and their implementation status.

4. AUDIT PERFORMANCE

- 4.1 The following table outlines the results against the performance indicators relating to Internal Audit for the year ended 31 March 2013.

Indicator	Target	Actual	Notes
Delivery of Audit Plan: Main Systems	100%	100%	
Delivery of Audit Plan: Non Main Systems	100%	50%	The target has not been achieved for 2012-13 due to the audits of the licensing function and leisure centres taking considerable longer time to audit than forecast due to issues arising, problems obtaining evidence and the inexperience of the auditor.
Percentage of Productive Time	75%	78%	
Percentage of Clients satisfied with service	95%	100%	
Percentage of Internal Audit Recommendations agreed	95%	96%	

5. COMPLIANCE WITH THE CIPFA CODE OF PRACTICE FOR INTERNAL AUDIT

- 5.1 A self assessment against compliance with the CIPFA code has been completed for 2012/13 and was reported to this committee in March, which indicated a compliance score of 92% (174.5 out of 192).

2012/13 Audits Completed

Audit	Grade	The principal areas identified for improvement:
<u>Main Systems</u>		
Capital	Grade 1 Internal Controls are adequate in all important areas	None
Cash & Bank	Grade 1 Internal Controls are adequate in all important areas	None
Creditors	Grade 1 Internal Controls are adequate in all important areas	None
Debtors	Grade 3 Internal Controls require significant improvement	<ul style="list-style-type: none"> • The latest version of the TASK system should be tested and installed as soon as possible to hopefully improve the recovery options available to staff; • Performance data should be collected and monitored by management; • The review of the outstanding older debts should be accelerated and appropriate recovery action should be undertaken or the debt written off if appropriate i.e. statute barred, debtor gone away etc.; and • The Senior Exchequer Services Officer should explore how Departments can be made aware of unpaid debtor invoices at an early stage to allow more stringent recovery action.
Main Accounting	Grade 2 Internal Controls require improvement in some areas	<ul style="list-style-type: none"> • The redundant users on the TASK system should be deactivated immediately; and • The officer with the responsibility of Systems Administrator for the TASK system should be trained to undertake the role as a matter of urgency.
Payroll	Grade 3 Internal Controls require significant improvement	<ul style="list-style-type: none"> • Care should be taken when calculating holiday pay and checked before processing; • A policy needs to be established on how to deal with over and under payments for individuals who have left the employment of the authority; • Care should be taken when entering sickness absences; • Comprehensive Procedure Notes should be prepared in the absence of adequate User Guides supplied by Selima;

		<ul style="list-style-type: none"> • The outstanding processes for the activation of the suspense account functionality for payroll costing codes should be completed as soon as possible; • The process of informing Exchequer of amendments to the payroll system should be reviewed; • Maternity and Adoption pay should be accurate; • The Attendance Policy and Procedure requires updating to reflect current practice in relation to adoption pay; • the statutory adoption pay manual adjustment should be reversed and payment made under additional adoption pay to ensure statutory payments are correct; and • A policy needs to be established detailing how salary sacrifice payments will be dealt with during any absence where statutory payments are made.
Rent Accounting	Grade 2 Internal Controls require improvement in some areas	<ul style="list-style-type: none"> • There should be thorough checking of collated lists of accounts submitted for write-off to avoid duplicate requests; • User access permissions for former staff should be removed from CAPITA OPEN Housing; and • A full review of user access permissions on CAPITA OPEN Housing should be completed as soon as possible and regular maintenance should be undertaken as least quarterly.
Treasury Management	Grade 2 Internal Controls require improvement in some areas	<ul style="list-style-type: none"> • The Treasury Management procedure notes should be updated to reflect the current organisational structure and practice; • The Finance Team Manager should consider whether the monthly reconciliation of the six investment accounts should be carried out by a staff member independent of the Treasury Management function; • The Finance Team Manager should ask the Co-Op Bank to alter the access for the administrator of the Financial Director system to ADMENQ allowing the administration of the system but no payment access; and • The Head of Finance should be added as an authoriser in the Financial Director system.
<u>Non Main Systems</u>		
Ashby TIC	Grade 2 Internal Controls require improvement in some areas	<ul style="list-style-type: none"> • The Ashby Tourist Information Centre procedure notes should be updated to reflect the current organisational structure and practice; and • Procedures for the preparation of journals should identify the difference in approach when commission is not deducted from the ticket income collected as it affects the calculation of VAT.

Building Control	Grade 2 Internal Controls require improvement in some areas	<ul style="list-style-type: none"> • procedure notes for the day to day operations of the building control function are fully documented and up to date; • there is an adequate separation of duties; • applications have been processed in accordance with procedures; • appropriate fees were paid and accounted for; • refund vouchers have been authorised prior to processing; • fees are set at a level which enables full recovery of expenditure; • a register of staff personal interests is maintained; and • access controls to the computerised system are appropriate for the user requirements and to ensure that the integrity of the system is maintained.
Hermitage Leisure Centre	Grade 3 Internal Controls require significant improvement	<ul style="list-style-type: none"> • All block bookings should comply with the requirements of the latest HMRC VAT circulars; • Vending and bar stock records should be accurately recorded; • Cashiers floats should be checked and counted by the Duty Manager; • At the end of a shift, cashiers should not count their till in full view of the public queuing to enter the Centre; • Refunds and amendments should be actioned before the till is closed; • Debtor invoices should be valid VAT invoices, possibly raised on the corporate TASK system; and • Regular review of access rights to the MRM system with immediate removal of redundant users.
Hood Park Leisure Centre	Grade 3 Internal Controls require significant improvement	<ul style="list-style-type: none"> • All block bookings should comply with the requirements of the latest HMRC VAT circulars; • Vending and bar stock records should be accurately recorded; • Cashiers floats should be checked and counted by the Duty Manager; • Security doors to the stock room should be kept closed when not in use; • Refunds and amendments should be actioned before the till is closed; • Debtor invoices should be valid VAT invoices possibly raised on the corporate TASK system, and • Regular review of access rights to the MRM system with immediate removal of redundant users.
ICT Back Up Controls	Grade 2 Internal Controls require improvement in some areas	<ul style="list-style-type: none"> • The issue with VMWare causing loss of connection to the network should be resolved as a matter of urgency; and • A disaster recovery test should be undertaken as a matter of urgency.

Licensing	Grade 2 Internal Controls require improvement in some areas	<ul style="list-style-type: none"> • procedure notes for the day to day operations of the licensing function are fully documented and up to date; • adequate separation of duties exists between receipting of licence fee income and granting of licences; • the licensing team have taken all possible action to ensure that licence applications have been received from all relevant premises and people as required by the Licensing Act 2003 and for all taxi drivers, vehicles and operators; • appropriate fees were paid and accounted for; and • access controls to the computerised system are appropriate for the user requirements and to ensure that the integrity of the system is maintained.
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<http://workspace.nwldc.gov.uk/Members/Internal%20Audit%20Reports%20and%20Recommendations/Forms/AllItems.aspx>

Leicestershire Partnership – Revenues and Benefits

2012/13 Audits Completed by CW Audit Services

Audit	Level of Assurance
Benefits	Significant
Business Rates	Significant
Council Tax	Significant

INTERNAL AUDIT RECOMMENDATIONS 2012-13

Report No: 12/13-1

Report Name: Building Control

Rec No	Recommendation	Priority	Agree/ Disagree	Implementation Date Agreed	Officer(s) Responsible	Status
1	All income should be coded to the correct cost centre and VAT properly accounted for.	High	Agree	August 2012	Building Control & Land Charges Manager & Performance & Business Support Team Manager	Implemented
2	Refund vouchers should be signed by the originating officer.	High	Agree	August 2012	Building Control & Land Charges Manager	Implemented
3	Debts identified by Legal Services as statute barred or uneconomical to pursue should be written off.	High	Agree	August 2012 Revised: November 2012 March 2013	Building Control & Land Charges Manager	In Progress/ Overdue
4	A review should be undertaken of the access rights to the CAPS Uniform Database.	High	Agree	December 2012 Revised Implementation Date: December 2013	ICT Manager	In Progress

Report No: 12/13-2

Report Name: Licensing

Rec No	Recommendation	Priority	Agree/ Disagree	Implementation Date Agreed	Officer(s) Responsible	Status
1	Financial procedures should be followed in all instances.	High	Agree	July 2012	Licensing Team Leader	Implemented
2	Monthly reconciliation of amounts due in CAPS Uniform to debtor accounts raised in TASK should be introduced.	High	Agree	September 2012	Licensing Team Leader	Implemented
3	All receipt numbers should be entered in the Caps Uniform system with the debtors invoice number of any annual licence renewals.	High	Agree	August 2012	Licensing Team Leader	Implemented

Report No: 12/13-4

Report Name: Hermitage Leisure Centre

Rec No	Recommendation	Priority	Agree/ Disagree	Implementation Date Agreed	Officer(s) Responsible	Status
1	All block bookings are checked to see that they are in accordance with paragraph 5 of HMRC VAT Notice 742 Land and Property June 2012.	High	Agree	01.04.13	Leisure Services Team Manager	Implemented
2	Vending and bar stock records are spot checked by a Duty Manager on a monthly basis.	High	Agree	15.10.12	Commercial Manager	Implemented
3	All cashier floats are counted by the Receptionist and Duty Manager at the end of the shift.	High	Agree	15.10.12	Leisure Services Team Manager & Administration Officer	Implemented
4	Management either identify another area to count the takings or provide a portable screen to avoid the count being overlooked by the public queue.	High	Agree	15.10.12	Administration Officer	Implemented
5	At the end of each shift the credit and debit card totals on the PDQ machine should be agreed to the MRM system.	High	Agree	01.11.12	Administration Officer	Implemented
6	All income and refunds (including events) should be processed through the MRM system.	High	Agree	01.11.12	Administration Officer	Implemented
7	A generic log in should be created for each till and an audit log kept for each cashier and/or admin officer who use the till during the day with the exact times covered.	High	Agree	01.12.12	Administration Officer	Implemented
8	The IT supplier should be contacted to identify if the reconciliation issues can be resolved to enable multi log-ins using one till.	High	Agree	12.10.12	Business Development Manager	Implemented However, IT supplier unable to resolve
9	Consideration be given to the administrative staff using the corporate TASK financial system to raise debtor invoices thus generating valid VAT invoices and allowing outstanding accounts to be listed as happens currently with the follow up of invoices raised for 'membership failed' direct debits.	High	Disagree	-	-	-

Rec No	Recommendation	Priority	Agree/ Disagree	Implementation Date Agreed	Officer(s) Responsible	Status
10	In the short term, the VAT number needs adding onto the invoices generated by the MRM system.	High	Agree	15.10.12	Administration Officer	Implemented
11	There should be a regular review of access rights to the MRM system with immediate removal of redundant users	High	Agree	01.01.13	Business Development Manager	Implemented

Report No: 12/13-5

Report Name: Hood Park Leisure Centre

Rec No	Recommendation	Priority	Agree/ Disagree	Implementation Date Agreed	Officer(s) Responsible	Status
1	All block bookings are checked to see that they are in accordance with paragraph 5 of HMRC VAT Notice 742 Land and Property June 2012.	High	Agree	01.04.13	Leisure Services Team Manager	Implemented
2	Vending and bar stock records are spot checked by a Duty Manager on a monthly basis.	High	Agree	15.10.12	Commercial Manager	Implemented
3	All security doors are closed when not in use to avoid the security of stock being put at risk.	High	Agree	15.10.12	Facilities Manager	Implemented
4	All cashier floats are counted by the receptionist and Duty Manager at the end of the shift.	High	Agree	15.10.12	Leisure Services Team Manager / Admin Officer - HPLC	Implemented
5	At the end of each shift the credit and debit card totals on the PDQ machine should be agreed to the MRM system.	High	Agree	01.11.12	Admin Officer - HPLC	Implemented
6	All income and refunds (including events) should be processed through the MRM system.	High	Agree	01.11.12	Admin Officer - HPLC	Implemented
7	A generic log in should be created for each till and an audit log kept for each cashier and/or admin officer who use the till during the day with the exact times covered.	High	Agree	01.12.12	Admin Officer – HPLC	Implemented
8	The IT supplier should be contacted to identify if the reconciliation issues can be resolved to enable multi log-ins using one till.	High	Agree	12.10.12	Business Development Manager	Implemented However, IT supplier unable to resolve

Rec No	Recommendation	Priority	Agree/ Disagree	Implementation Date Agreed	Officer(s) Responsible	Status
9	Consideration be given to the administrative staff using the corporate TASK financial system to raise debtor invoices thus generating valid VAT invoices and allowing outstanding accounts to be listed as happens currently with the follow up of invoices raised for 'membership failed' direct debits.	High	Disagree	-	-	-
10	In the short term, the VAT number needs adding onto the invoices generated by the MRM system.	High	Agree	15.10.12	Admin Officer - HPLC	Implemented
11	There should be a regular review of access rights to the MRM system with immediate removal of redundant users.	High	Agree	01.01.13	Business Development Manager	Implemented

Report No: 12/13-7

Report Name: Main Accounting

Rec No	Recommendation	Priority	Agree/ Disagree	Implementation Date Agreed	Officer(s) Responsible	Status
1	The redundant users on the TASK system should be deactivated immediately.	High	Agree	February 2013	Finance Team Manager	Implemented
2	The officer with the responsibility of Systems Administrator for the TASK system should be trained to undertake the role as a matter of urgency.	High	Agree	April 2013	Finance Team Manager	In Progress / Overdue Revised Date: March 2014

Report No: 12/13-9**Report Name: Sundry Debtors**

Rec No	Recommendation	Priority	Agree/ Disagree	Implementation Date Agreed	Officer(s) Responsible	Status
1	The latest version of the TASK sundry debtors system should be tested and implemented as soon as possible on the assumption that there will be improved recovery procedures available to NWLDC.	High	Agree	March 2014	Finance Team Manager & Senior Exchequer Services Officer	In Progress
2	Performance data should be collected and monitored by management.	High	Agree	May 2013	Senior Exchequer Services Officer	Implemented
3	The review of the outstanding older debts should be accelerated and appropriate recovery action should be undertaken or the debt written off if appropriate i.e. statute barred, debtor gone away etc.	High	Agree	September 2013	Senior Exchequer Services Officer	In Progress
4	Exchequer Services should explore how Departments can be made aware of unpaid debtor invoices at an early stage to allow more stringent recovery action and cessation of service where appropriate.	High	Agree	May 2013	Senior Exchequer Services Officer	Implemented

Report No: 12/13-10**Report Name: ICT Back Up Controls**

Rec No	Recommendation	Priority	Agree/ Disagree	Implementation Date Agreed	Officer(s) Responsible	Status
1	The issue with VMWare causing loss of connection to the network should be resolved as a matter of urgency.	High	Agree	Completed	ICT Manager	Implemented
2	A disaster recovery test should be undertaken as a matter of urgency.	High	Agree	June 2013	ICT Manager	In Progress

Report No: 12/13-11**Report Name: Housing Rents**

Rec No	Recommendation	Priority	Agree/ Disagree	Implementation Date Agreed	Officer(s) Responsible	Status
1	There should be thorough checking of collated lists of accounts submitted for write-off to avoid duplicate requests	High	Agree	June 13	Senior Housing Officer	In Progress
2	User access permissions for former staff should be removed from CAPITA OPEN Housing.	High	Agree	March 13	Income and Systems Officer	Implemented
3	A full review of user access permissions on CAPITA OPEN Housing should be completed as soon as possible and regular maintenance should be undertaken as least quarterly.	High	Agree	September 13	Financial Systems Manager	In Progress

Report No: 12/13-12**Report Name: Treasury Management**

Rec No	Recommendation	Priority	Agree/ Disagree	Implementation Date Agreed	Officer(s) Responsible	Status
1	The Treasury Management procedure notes should be urgently updated to reflect the current organisational structure and practice	High	Agree	July 2013	Technical Accountant	In Progress
2	The Finance Team Manager should consider whether the monthly reconciliation of the six investment accounts should be carried out by a staff member independent of the Treasury Management function	High	Agree	April 2013	Finance Team Manager	In Progress / Overdue Revised Date: July 2013
3	The Finance Team Manager should ask the Co-Op Bank to alter the access for the administrator of the Financial Director system to ADMENQ allowing the administration of the system but no payment access	High	Agree	March 2013	Finance Team Manager	Implemented
4	The Head of Finance should be added as an authoriser in the Financial Director system.	High	Agree	April 2013	Finance Team Manager	Implemented

Report No: 12/13-13**Report Name: Payroll**

Rec No	Recommendation	Priority	Agree/ Disagree	Implementation Date Agreed	Officer(s) Responsible	Status
1	Care should be taken when calculating holiday pay and checked before processing.	High	Agree	Immediate	Senior Exchequer Services Officer	Implemented
2	A policy should be produced on how to deal with over and under payments in relation to individuals who are no longer employed by the authority.	High	Agree	September 2013	Finance Team Manager & Human Resources Team Manager	No Progress
3	Care should be taken when entering sickness absences.	High	Agree	Immediate	Senior Exchequer Services Officer	Implemented
4	Comprehensive Procedure Notes should be prepared in the absence of adequate User Guides supplied by Selima.	High	Agree	September 2013	Senior Exchequer Services Officer & Human Resources Team Manager	In Progress
5	The outstanding processes for the activation of the suspense account functionality for payroll costing codes should be completed as soon as possible.	High	Agree	April 2013	Finance Team Manager	In Progress / Overdue Revised date: July 2013
6	The process of informing Exchequer of amendments to the payroll system should be reviewed.	High	Agree	April 2013	Senior Exchequer Services Officer & Human Resources Team Manager	No Progress / Overdue Revised date: July 2013
7	The above two queries should be followed up with Selima to identify the cause of these errors and measures should be put into place to prevent them from re-occurring	High	Agree	April 2013	Senior Exchequer Services Officer	Implemented
8	Procedures should be produced to ensure that manual adjustments are undertaken where employees receive an increment during maternity leave.	High	Agree	April 2013	Senior Exchequer Services Officer	Implemented

Rec No	Recommendation	Priority	Agree/ Disagree	Implementation Date Agreed	Officer(s) Responsible	Status
9	The Finance Manager should decide whether to make retrospective payments in relation to any employee who received a salary increase due to an increment whilst in receipt of OMP since the upgrade on the new system in April 2011.	High	Agree	May 2013	Finance Team Manager	In Progress / Overdue
10	The Attendance Policy and Procedure should be updated for Adoption Pay to reflect current practice.	Medium	Agree	May 2013	Human Resources Team Manager	Implemented
11	The manual adjustment should be reversed and the same amount paid as Additional Adoption Pay to ensure that Statutory Payments are correct.	High	Agree	April 2013	Senior Exchequer Services Officer	Implemented
12	A policy should be produced detailing how salary sacrifice payments (car parking, annual leave etc.) will be dealt with during any absence where statutory payments are made.	High	Agree	April 2013	Human Resources Team Manager	No progress Revised date: July 2013

Report No: 12/13-14

Report Name: Ashby TIC

Rec No	Recommendation	Priority	Agree/ Disagree	Implementation Date Agreed	Officer(s) Responsible	Status
1	The Ashby Tourist Information Centre procedure notes should be updated to reflect the current organisational structure and practice.	Medium	Agree	June 2013	TIC Co-ordinator	In Progress
2	Procedures for the preparation of journals should identify the difference in approach when commission is not deducted from the ticket income collected as it affects the calculation of VAT.	High	Agree	April 2013	TIC Co-ordinator	Implemented

Report No: 13HBO6

Report Name: Benefits

Rec No	Recommendation	Risk Rating	Agree/ Disagree	Implementation Date Agreed	Officer(s) Responsible	Status
1	Every effort should be made to ensure that the completion date of March 2013 for the standardised procedure notes is achieved.	3	Agree	31 st March 2013 Ongoing	Benefits Partnership Manager	In Progress Revised Date: 31.03.14
2	Continue to monitor and improve processing deadlines of new benefit claims.	3	Agree	31 st March 2013 Ongoing	Benefits Partnership Manager & Benefit Team Leaders	Implemented / Ongoing
3	Continue to monitor and improve processing deadlines of changes of circumstances.	3	Agree	31 st March 2013 Ongoing	Benefits Partnership Manager & Benefit Team Leaders	Implemented / Ongoing
4a	Arrangements should be put in place as soon as practicable to ensure all staff declare any interests they may have.	3	Agree	31 st March 2013	Benefits Partnership Manager & HR Managers	In Progress Revised Date: 30.06.13
4b	Staff should be prevented from working on or accessing any cases in which they have declared an interest.	3	Agree	31 st May 2013 (Anticipated)	Benefits Partnership Manager & HR Managers	In Progress Revised Date: 30.06.13
4c	In advance of the arrangements for formal declarations being made by all staff, it would be prudent for a reminder to be issued to all staff regarding their contractual obligations regarding accessing the benefits system/data and the possible consequences of a breach.	3	Agree	30th April 2013 (Anticipated)	Benefits Partnership Manager & HR Managers	In Progress Revised Date: 30.06.13

Report No: 13HBO5**Report Name: Business Rates**

Rec No	Recommendation	Risk Rating	Agree/ Disagree	Implementation Date Agreed	Officer(s) Responsible	Status
1	Every effort should be given to ensuring that the completion date of March 2013 for the standardised procedure notes is achieved.	3	Agree	31 st March 2013 Ongoing	Revenues Partnership Manager	In Progress Revised Date: 31.03.14
2	Given the nature of the discrepancy and lack of impact on rateable value, consideration should be given to removing the properties from Academy unless a more suitable approach is identified, so that it reconciles to the VO reports.	4	Agree	31 st January 2013	Revenues Partnership Manager	In Progress/Overdue
3	Care should be taken to ensure that supporting documentation is indexed correctly to the relevant account.	4	Agree	31 st January 2013	Support and Performance Partnership Manager	Implemented / Ongoing
4	Although it is understood that this should have been addressed as part of the Capita Mobile solution which has been delayed, the Partnership should ensure that all empty and void properties are inspected on a quarterly basis.	4	Agree	28 th February 2013	Revenues Partnership Manager	In Progress Delayed due to technical reasons
5	Care should be taken to ensure that supporting documentation is indexed correctly to the relevant account.	4	Agree	31 st January 2013	Revenues Partnership Manager	Implemented / Ongoing

Report No: 13HBO4

Report Name: Council Tax

Rec No	Recommendation	Risk Rating	Agree/ Disagree	Implementation Date Agreed	Officer(s) Responsible	Status
1	Every effort should be given to ensuring that the completion date of March 2013 for the standardised procedure notes is achieved.	3	Agree	31 st March 2013	Revenues Partnership Manager	In Progress Revised Date: 31.03.14
2	Care should be taken to ensure that supporting documentation is indexed correctly to the relevant account.	4	Agree	31 st January 2013	Support and Performance Partnership Manager	Implemented / Ongoing
3	Although it is understood that this should have been addressed as part of the Capita Mobile solution which has been delayed, the Partnership should ensure that all empty and void properties are inspected at least 6 months from being registered as eligible.	4	Agree	31 st January 2013	Revenues Partnership Manager	In Progress Delayed due to technical reasons
4	Write-offs with a value of less than £1,000 for North West Leicestershire should be authorised and processed without delay.	4	Agree	31 st January 2013	Revenues Partnership Manager	Implemented