Type	Topic	Days Taken	Recommend-ations			Key Controls Covered	High Priority recommendations	Agreed Implementation date	Audit Opinion
			L	M	H				
Core System	NNDR	7.5		1	1	1. The NDR billing list is accurate and amendments are up to date. 2. Relief and allowances claimed by ratepayers are valid. 3. Annual billing and amendments are properly calculated. 4. Credit control and arrears recovery processes are adequate. 5. Refunds of overpayments are valid and properly authorised. 6. Write-offs of debt are properly authorised. 7. Amounts due are properly recorded. 8. There is adequate segregation in the NDR billing and cash receipting functions. 9. Fraud & Corruption checklist.	Amend property exemption progression reports to update mode	Implemented	We are satisfied that reliance can be placed on the key controls following implementation of the recommendations agreed in the Action Plan.

						10. Information Security Management		
Core System	Payroll	6			1	1. All employees on the payroll are valid and are employed by the organisation 2. Payments are made only for hours worked or allowable expenses. 3. Payroll costs and statutory or material voluntary deductions are properly calculated and in accordance with approved pay rates or staff contracts. 4. Payments to staff and other collecting bodies are correct 5. Payroll costs are properly accounted for in the main accounting system. 6. Overpayment of salary is recovered. 7. Segregation of duties is in place. 8. Upgrades to PAYE tax tables and grade payrate updates are	Ensure that electronic signatures are not simply a chosen 'computer text' signature, but a genuine signature emailed from the authorising officer's pc	Implemented	We are satisfied that reliance can be placed on the key controls following implementation of the recommendation agreed in the Action Plan.

					properly controlled. 9. Fraud & Corruption checklist. 10. Information Security Management.			
Core System	Housing Benefits	8		1		1. All benefit claims are captured and recorded in the system for processing. 2. Benefit awarded is supported by a valid claim. 3. Benefit awarded is correctly calculated. 4. Payments are made only in respect of awarded benefits. 5. Expenditure and payments are properly recorded. 6. Overpaid benefit is properly recorded. 7. There is adequate segregation in the assessment and payment process. 8. Local Council Tax Support has been implemented in accordance with the authorised Scheme. 9. Fraud & Corruption checklist 10. Information Security			We are satisfied that reliance can be placed on the key controls following implementation of the recommendation agreed in the Action Plan.

				Management			
Income Stream Review	Recycling Credits	1.5	1	Invoices are raised accurately and promptly for all recycling credits due to the Authority	Implement a system of confirming that all invoices have been raised	Implemented	We are satisfied that reliance can be placed on the key controls following implementation of the recommendation agreed in the Action Plan.
Income Stream Review	Car Parks	3	0	1. Correctness of cash banked by Colchester BC 2. Correctness of records – tickets by tariff, meter readings etc 3. Reconciliation of off-street parking income (PCN's) 4. Reconciliation of season ticket income 5. Income received is allocated to the correct income code			We are satisfied that reliance can be placed on the key controls as described.
Income Stream Review	Property & Commercial Rents	4	0	All expected rent from property and commercial rents is charged to lessees			We are satisfied that reliance can be placed on the key controls as described.
Corporate	Member Council Tax Balance	1	0	Ensure members are not more than 2 months in arrears of			All Members entitled to vote

				Council Tax			on Council Tax Resolution 2014/2015.
Non-core System	Extreme Hardship Fund	2	0	1. All applications are supported by CAB and authorised by the Head of Finance 2. Funding does not exceed the authorised budget			We are satisfied that reliance can be placed on the key controls as described.
Non-core System	Mi-Community	10	0	1. Review of the processes for applications under the scheme ensuring they have been examined using set criteria 2. Application forms are completed in all cases 3. Applications assessed by appropriate officers and approval of the grant by the authorised officers and the Mi-Community Working Group 4. Legal agreements signed by the applicant and the Council 5. Grant money paid directly to the name stated on the application 6. Appropriate review processes in place to			We are satisfied that reliance can be placed on the key controls as described.

				ensure grant money is spent in accordance with the legal agreement			
Non-core System	Post Entry Training	2	1	1. All expenditure relating to PET is recorded and correctly approved 2. All officers undertaking PET have signed all relevant paperwork 3. The repayment of training fees is completed where necessary			We are satisfied that reliance can be placed on the key controls following implementation of the recommendation agreed in the Action Plan.

Non-core System	Recruitment	5	0	1. The Recruitment and Induction programme is complied with including:
				    Establishment control form
				    Recruitment and selection
				    programme
				    Short listing and interviews
				    Appointment
				    Induction process
				2. Personal files containing all relevant information to employees
				3. Official orders are
							We are satisfied that reliance can be placed on the key controls as described.

				placed for advertising costs and invoices approved by an authorised signatory		
Non-core System	Staff Related Matters	3	1	1. The Recruitment and Induction programme is complied with including 2. Accurate employee records are maintained 3. Employee's records held securely and in accordance with the Data Protection Act 4. Overtime, sickness processes are in place 5. Proper processes in place for when an employee leaves the organisation including IT security arrangements		We are satisfied that reliance can be placed on the key controls following implementation of the recommendatio n agreed in the Action Plan
Non-core System	Dog Warden Service	5	0	1. To ensure expenditure relates to the dog warden service 2. Expenditure is approved by an authorised signatory 3. Animal reclaim fees 4. Boarding licences are issued correctly with the appropriate fee paid		We are satisfied that reliance can be placed on the key controls as described.
Non-core System	Gift Guides	2	0	1. All advertisers in the Braintree, Witham & Halstead Christmas Gift Guides have been		We are satisfied that reliance can be placed on the key controls

				invoiced 2. Advertisers were not in arrears with their business rate accounts at the time			as described.
Non-core System	Concessionary Transport	2	0	1. Invoices are raised promptly in respect of the hiring of minibuses 2. Payments for social car mileage payments are recorded and accurate 3. Payments in respect of concessionary transport are approved by an authorised signatory 4. Official receipts are issued for all payments received by the minibus drivers 5. Payments are received in respect of the dial-a-ride scheme membership			We are satisfied that reliance can be placed on the key controls as described.
Operation al	Cash Check	1	0	1. Total of monies in till agree to cash receipting system total 2. Floats held by Cashier agree to float records 3. Floats held securely with restricted access			We are satisfied that reliance can be placed on the key controls as described.

H=High   A significant weakness which if not addressed, has the potential to undermine the financial and operational management due to risk of serious error,
                irregularity or inefficiency
M=Medium   Where improvements in control are needed to further reduce the risk of undetected errors or irregularities occurring
L=Low   To strengthen the overall control environment by building upon existing controls in place or to improve to comply with best practice guidance

Reportable Recommendations - Update

Area of review	Reported recommendations	Due Date	Status
Asset Management	Undertake an annual reconciliation of asset database rental values to invoices raised values.	January 2013	Completed by revised completion date
Debtors	Re-issue the reminder to all managers of the requirement that all fees and charges must be authorised by members	December 2013	Completed
	If invoice requests are received via any other route than the debtors inbox then ensure they are forwarded to ensure loading into workflow for action	December 2013	Implemented
	Credit notes to be raised only on receipt of a correctly authorised credit note request form, not on receipt of a memo	December 2013	Implemented
	Ensure all write-offs are authorised in accordance with the Constitution	December 2013	Implemented
Council Tax	Where the status of a property is unable to be visually confirmed, send canvass letter	January 2014	Agreed completion extended to end March 2014