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Audit & Date of Issue	Recommendations	Priority	Target Date	Current Status	Revised Date	Responsible Officer
Sundry Incomes (NCBW)	Undertake a full review of procedures and controls for prompt raising and accounting for agreed invoices/charges. Identify and implement process and efficiency improvements.	High	29 th June 2007	Sundry Income procedures need to be aligned to the existing mainstream income processes, which in turn need to be assessed and improved. Systems to be fully documented and findings actioned. Initial expectations were for June meetings with Property Services personnel, however, due to a number of factors (including holidays, ROCC system crash support, other work commitments etc) these meetings need to be rescheduled. Consequently, consolidation, assessment and proposals will be delayed.	October 2007	Steve Everson, Interim Head of Finance John McKenzie Smith, Assistant Director Technical Services
Allocations Follow-up Audit	Reconciliation will also need to include creation of tenancies as well as allocations.		30/9/06 (Not achieved)	Reports have been created to reconcile tenancy creations for those going through Allocations Panel, Northgate (inc all successions, mutual exchanges, etc) and	30 th June	Sue Lomax Central Allocations

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				Tenancy Management Panel. We are currently awaiting confirmation and clarification from Audit Services that these reports will act as measures to fulfil the reconciliations required, therefore completing the recommendation.		
		Re-housing protocols established and distributed to relevant persons. To be included in induction process.		31/10/06 (Not achieved) All declarations from existing staff should be returned by a fixed date. Any not received by that date should be subject to disciplinary action. 69% returned so far. Final collation early September.	September 2007	Mary Mayes. Senior HR Advisor
	Emergency allocations should be governed by formal procedures.		30/9/06 (Partial achieved)	Confirmation awaited that training is complete	Training to be completed by end June 2007	Sue Lomax Central Allocations
	Investigation by ICT team requested. Guidance has been issued by ICT to ensure that screens are saved when the initial application is		31 st October 2006 (Not achieved)	Solution relies on administrative procedure. If this is not followed and staff abandon the creation of a waiting list		Kevin Hurst ICT Manager

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	input.			application the number will never be re-used.		
Repairs (Void Inspection & Invoicing)	<p>Before extensive and costly repairs are approved reference to repair history should be made to ensure work is not being duplicated.</p> <p>This case should be reviewed to determine if the charging of the full cost of the rewire to NCC is justified.</p>	Medium	1/5/07	Complete	Repairs (Void Inspection & Invoicing)	P Geary Technical Services
Repairs (Void Repairs & Tenant Responsibility)	<p>Provide RMO's with additional training to ensure the policy on tenant responsibility is accurately and consistently applied.</p> <p>Introduce supervisory review of the void inspection sheets to ensure RMO's are complying with the policies and procedures in place covering the identification and recording of repairs considered to be tenant responsibility.</p>	Medium	1/6/07	Complete	Repairs (Void Repairs & Tenant Responsibility)	P Geary Technical Services
		Medium	1/6/07	Complete		P Geary Technical Services
Repairs (Repair Split Between Planned & Responsive)	Devise a clear strategy to move towards a more acceptable split of the repair budget.	Medium	October 07		Repairs (Repair Split Between Planned & Responsive)	M Johnson Assistant Director Technical Services
Repairs (Responsive Repair Recording, Classification & Invoicing Processes)	<p>Carry out urgent detailed review of this aspect of operation. The review should cover all of the areas involved.</p> <p>Devise and introduce procedural</p>	High	1/5/07	Complete	Repairs (Responsive Repair Recording, Classification & Invoicing Processes)	A Farnsworth Service Manager
		High	1/4/07	Complete		A Farnsworth

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	and system improvements to ensure the invoicing process is more robust and accurate.					Service Manager
Repairs (Quality Control Checks)	The Crystal reports of completed works showing those chosen for quality checking should be retained for a reasonable period in case of query by NCC.	Low	1/5/07	Complete		F Greenwood Technical Services
	The scanning process should be amended and re-introduced as soon as possible. This will assist retrieval and help maintain a sound audit trail.	Low	1/5/07	Complete		F Greenwood Technical Services
	Review the possibility of recording this information on the SX3. This will provide a full history and complete the audit trail.	Low	1/8/07	The responsible officer for this task should be changed to Kevin Hurst as it involves an amendment to SX3. Awaiting update from KH.		K Hurst
	Management should review the categories of repairs not being recorded on SX3 and consider if there should be any changes made to procedures. Accuracy of repair history recorded on SX3 should be a major consideration.	Medium	1/7/07	Work on this is progressing through the IT Project group. The lead officer is now Tim Shirley.	30/09/07	T Shirley
Purchase Cards - Responsible Officer	The reports sent from NCH Finance should be reconciled by the responsible officer to the	Medium	30/4/07	Complete	13 th July 2007	P Smith Interim Procurement Manager

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Reconciliation	appropriate receipt.					
	An independent party (i.e. Team Leader / Service Manager) should reconcile and sign off the expenditure of the responsible officer to ensure it is appropriate.	Medium	April 07	Complete	13 th July 2007	P Smith Interim Procurement Manager
Purchase Cards - VAT & Plumblin Ltd	Investigate why the NatWest reports do not include VAT for Plumblin Ltd transactions and rectify the problem so future reports will state an accurate VAT figure.	High	30/4/07	No change from last update: Company not registered for VAT thus cannot report VAT until this has been rectified		S Martin Senior Finance Manager
Housing Rents - General	Management should review the involvement of NCH staff in the Council's meetings.	Low	31/5/07	Awaiting update from Central Rents		Mark Lawson Central Rents Manager
Rent Debit	<p>A - Requests for changes in the tenancy commencement date or the removal of an "element", should be consistent, properly approved and should be subject to periodic management review (for quality/ performance monitoring).</p> <p>B - The Financial Delegation Framework should be amended to include this area</p> <p>C – Management may wish to use the report requested from Housing IT which lists all cases where the tenancy commencement date was changed in a given period.</p>	Medium	<p>30/6/07</p> <p>30/6/07</p>	<p>Awaiting update from Central Rents</p> <p>Follow up meeting between Central Rents and Interim Head of Finance September 2007</p>	<p>September 2007</p>	<p>Mark Lawson Central Rents Manager</p> <p>Steve Everson, Interim Head of Finance</p>

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Income	We consider that the balance on the Rents Suspense Account is significant and suggest that Management consider a policy for dealing with aged items in suspense and the possibility of removing some of these items from the Rents system.	Low		As part of SLA costs NCH pays for support from NCC's Sundry Debtor team in collecting our funds. This has not proved very effective so far. Further challenge is required on a more continuous basis (new starter now engaged) and assessment of the VFM benefit of using NCC team required. Given this the status should be raised to medium and a target date of October 2007 be adopted.	October 2007	Steve Everson, Interim Head of Finance
Arrears	The total of write-offs on the lists produced by the Central Rents Team should be reconciled to the total of write-off in the i-world system.	Medium	31/5/07	Awaiting update from Central Rents		Mark Lawson Central Rents Manager
	Write-offs have should be reported to the Board or Committee during the year, at least every six months.	Medium	31/5/07	Awaiting update from Central Rents		Mark Lawson Central Rents Manager
Stock audit	Stores Management should expedite the introduction of perpetual stock takes. The total physical stock (depots & vans) should be reconciled to the total amounts per the ROCC	High	August 2007	Van stock monitoring process has been agreed by Finance & Technical at Stock Audit Process Review Meeting (15 th June). Process was	November 2007	Simon Martin

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	<p>Stores Management should consider extra training for storekeepers on the procedures for issuing stocks and the use of the handheld barcode readers.</p> <p>To enable items to be scanned in and reduce the levels of manual input, stores supervisors should ensure that all items have a clear bar code marked on them.</p> <p>Codes on Bar coder readers should be updated in a timely manner.</p> <p>Store keepers should be required to amend the codes noted by operatives, to show the code of what was actually issued.</p> <p>Stores management need to review the transparency of stock codes, to minimise the confusion.</p> <p>Accuracy levels of store keepers should be reviewed on a regular basis with a view to targeting and managing poor performance.</p>	Medium	August 2007	<p>Complete</p> <p>Complete</p> <p>Complete</p> <p>Complete</p> <p>Ongoing. Will be undertaken by the Perpetual Stock Keeper</p> <p>Review undertaken week commencing 30th July 2007. A further review will be undertaken in September to compare results.</p>	30/09/07	Peter Smith

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	NCH Finance should ensure that where there are stock items in store valued at the old cost price, all new purchases of the item should be valued at the old price until all of the old items have been consumed.		August 2007	This action will be completed as part of the ROCC upgrade and in place for the new financial year. Ongoing and to be aligned to ROCC IT enhancement project (Andy Farnsworth)	01/04/08	Peter Smith Simon Martin
	Stores management should investigate the possibility of enabling the system to provide a report of the history of postings rejected. This should be reviewed on a regular basis and action taken to minimise the main causes of rejections.	Low	June 2007	Complete		Peter Smith
	NCH Stores management should implement a system for receiving and reviewing operational exception reports from the ROCC system.	Medium	August 2007	Complete		Peter Smith
	NCH finance should seek to summarise the findings of the Stock Auditor and report them to management, for consideration.	Medium	June 2007	Streamlined "action required", "action complete", "findings & recommendation" reports for completion by Stock Auditor were proposed at last Stores Audit Process Review meeting.	November 2007	Simon Martin
Baker Tilley Audit Report 06/07	The old balances should be reviewed on a regular basis and all amounts invoiced as soon as possible.		July 2007	Jointly working with Simon Martin (Finance) to establish slicker	September 07	Andy Farnsworth

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	<p>A system of review, authorisation and reporting should be implemented so that</p> <ul style="list-style-type: none"> • Losses are minimised • The amounts written off, and the reasons for the write offs, are highlighted, so that appropriate actions can be derived to minimise future write offs 			working practices to reduce WIP and speed up the invoicing process		
	<p>A Key performance indicator should be used to monitor the timeliness of invoicing.</p> <p>We also noted this matter last year.</p>		July 2007	New performance being to be developed around revised invoicing process	September 07	Andy Farnsworth
	<p>Whilst the transfer of data should be complete, a system of reconciling the three systems on a monthly basis should be implemented to ensure that this is the case.</p> <p>In the longer term, an IT strategy should be developed and the systems reviewed to assess whether they provide suitable platforms for NCH in the longer term.</p>		<p>Completed - Implemented since September 2006</p> <p>To be determined</p>	<p>Systems – the manual reconciliation is already in place and has been since September 06. It was this that identified the VAT error originally.</p> <p>In the longer term, the IT strategy will address the lack of integration but timescales have yet to be worked out.</p>		Head of ICT
	<p>Most of our ALMOs clients that use their host Council systems have a separate company.</p> <p>We recommend that NCH</p>		To be determined	In the longer term, the IT strategy will address the lack of integration but timescales have yet		Head of ICT

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	<p>explores with the City Council whether a separate company can be set up on the Council's system.</p> <p>In the longer term, an IT strategy should be developed to support NCH's future development. As part of this strategy, consideration should be given as to whether it remains appropriate to continue to use the City Council's systems.</p>			to be worked out.		