

**EXETER CITY COUNCIL
AUDIT AND GOVERNANCE COMMITTEE**

Internal Audit Summary of Work Completed April to Jun 2014/15

Audit Area	Summary
Debtors 2013/14 Assurance rating: Some improvement required ★★★	<p>The Council provides a wide range of services to the community and raises a significant amount of income from a number of sources. The debtors system is used to raise invoices for services/goods such as trade and garden waste collections, home call alarms, commercial rents, rechargeable housing repairs, service charge and ground rents and housing benefit overpayments.</p> <p>The objectives of the audit were to review procedures in order to check that Financial Regulations are being complied with and to test that there are sufficient internal controls to ensure that all income due is collected in a timely manner, adequate recovery actions undertaken, write-off procedures are adhered to and monitoring of debt recovery is reported to Members.</p> <p>A total of 6 medium and 16 low recommendations were made all of which were accepted by management.</p>
Housing Benefit Subsidy 2013/14 Assurance rating: Some improvement required ★★★	<p>This audit sought to provide assurance that housing benefit applications had been processed in accordance with Housing Benefit subsidy regulations during 2013/14. A total of 2 high risk, 6 medium and 3 low risk recommendations were made all of which were accepted by management. The 2 high risk findings related to:</p> <ul style="list-style-type: none"> • two cases where the entitlement to benefit was incorrectly calculated and the claimants were over or underpaid • change in circumstances that were not followed up
Main Accounting 2013/14 Part Two - System Management Assurance rating: Some improvement required ★★★	<p>This audit is carried out in three parts. Part 1 was carried out in August 2013 and included a review of the budget setting process. Part 2 (this audit) is a review of system management and includes completeness and accuracy of financial records, budgetary control, journals and internal transactions, suspense and holding accounts, bank reconciliations, VAT and capital accounting. Part 3 is the year end processes.</p> <p>A total of 7 medium and 5 low risk recommendations were made, all of which were accepted by management.</p>
Creditors 2013/14 – Quarter 4 Assurance rating: Good ★★★★★	<p>This audit is carried out quarterly. The testing undertaken in this quarter included the following:</p> <ul style="list-style-type: none"> • Invoice checks - reviewing invoices to ensure that they quote all of the relevant information, are arithmetically correct, that VAT has been correctly accounted for and that the invoice has not been paid twice. • Credit notes - reviewing credit notes to check that they quote all of the relevant information • Payments - checking that the amount paid agrees to the value of the invoice • Supplier checks - checking that suppliers provide their business addresses, that their VAT numbers are valid and that if an employee is also a supplier, that relevant employment checks are undertaken. <p>A total of 4 medium and 6 low risk recommendations were made, all of which were accepted by management.</p>

<p>Homecall</p> <p>Assurance rating: Good ★★☆☆</p>	<p>Home Call provides community alarms to rent to people at risk, including the elderly, those with mobility problems, medical conditions or those in sheltered housing to enable them to continue to live in their own homes. As at 11 April 2014, there were 1,030 Home Call clients.</p> <p>The scope of the audit included a review of the issue of alarms, reconciliation of income, recovery of outstanding invoices, maintenance of alarms, client and staff protection.</p> <p>A total of 3 medium and 1 low recommendation were made, all of which were accepted by management.</p>
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