

**EXETER CITY COUNCIL  
AUDIT AND GOVERNANCE COMMITTEE**

**Internal Audit Summary of Work Completed 01 April to 30 Jun 2016**

Please note that this is a summary of recommendations only, as to include all recommendations made from each audit report in detail would result in a lengthy document. Members may request a full copy of any report once finalised or alternatively meet with the Audit Manager to discuss specific audits further.

Audit Area	Summary
<p><b>Council Tax 2015/16</b></p> <p>Assurance rating: Good ★★★★</p>	<p>Council tax is the system of local taxation used to part fund the services provided by local government. It was introduced in 1993 by the Local Government Finance Act 1992. Each residential property is allocated one of eight bands (A-H) on the basis of its assumed capital value. Each local authority sets a tax rate expressed as the annual levy on a band D property inhabited by two liable adults. This decision automatically sets the amounts levied on all types of households and dwellings.</p> <p>The objectives of the audit were to test that adequate controls are in place and working effectively within the council tax system. Only tests rated as 'high' or 'medium' risk were tested in this audit as tests rated as 'low' are only tested every 4 years in accordance with the audit rolling plan.</p> <p>Recommendations were made in respect of 6 medium risk and 2 low risk findings, all of which were agreed by management.</p>
<p><b>National Non-domestic Rates 2015/16</b></p> <p>Assurance rating: Some Improvement required ★★★</p>	<p>National Non-domestic Rates are collected by the council on behalf of the government. Under the business rates retention arrangements introduced from 1 April 2013, authorities now retain a proportion on the business rates paid locally, whereas in previous year's business rates collected were paid to the government and then re-distributed by them. It is therefore important that the Council:</p> <ul style="list-style-type: none"> <li>• identifies and bills as many new hereditaments (unit of property which is or may become liable to a rate) as soon as possible</li> <li>• issues the correct amount of reliefs</li> </ul> <p>collects a high percentage of NDR</p> <p>The objectives of the audit was to ensure that adequate controls are in place and working effectively within the NDR system and that financial regulations are being complied with.</p> <p>Recommendations were made in respect of 4 medium risk and 9 low risk findings, all of which were agreed by management</p>
<p><b>Information Governance 2015/16</b></p> <p>Assurance rating: Some Improvement required ★★★</p>	<p>The Council collects and uses a wide range of information for many different purposes. As such, information is a vital asset that the Council is reliant on for the provision and efficient management of services and resources. It is essential that there is a robust information governance management framework in place, together with supporting policies and procedures, to ensure that information is effectively managed and that the risks of loss of information confidentiality, integrity and availability are reduced. Effective information governance can help the Council to make the best use of the information held and, as a consequence, assist in the delivery of corporate objectives and the improvement of business processes. The objectives of</p>

	<p>Information Governance are specifically:</p> <ul style="list-style-type: none"> <li>• legal compliance - to achieve the necessary balance between openness and security by complying with the relevant legislative requirements.</li> <li>• information security - to apply security measures that are appropriate to the contents of the information.</li> <li>• records management - to ensure that the creation, storage, movement, archiving and disposal of information and records is properly managed.</li> <li>• data quality -to support the provision of quality service delivery by the availability of quality information.</li> <li>• information sharing - to ensure that information can be effectively shared internally and between partner organisations while complying with the law and best practice standards.</li> <li>• awareness training and guidance - to develop support arrangements which provide employees with awareness training and access to information governance guidance</li> </ul> <p>The objectives of the audit were to check the Council’s position against Information Governance objectives.</p> <p>Recommendations were made in respect of 1 high risk, 8 medium risk and 7 low risk findings, all of which were agreed by management.</p> <p>The main area of concern relating to the high risk finding is that the Council has not identified the risks to its key information assets and therefore is not actively managing these risks.</p>
<p><b>Health &amp; Safety 2015/16</b></p> <p>Assurance rating: Some Improvement required ★★★</p>	<p>Regulation 3 of the Management of Health and Safety at Work Regulations 1999 state that every employer has to make an assessment of the health and safety risks arising out of their work – this is known as a Risk Assessment.</p> <p>The purpose of the audit was to check that the Council complies with the legal requirement to undertake, record and review the risk assessments by checking that:</p> <ul style="list-style-type: none"> <li>• risk assessments have either been archived on the old risk assessment system or have been migrated to the new system AssessNet (the Council’s Health and Safety management system)</li> <li>• all risk assessments on AssessNet have been fully recorded</li> <li>• there are no duplicated risk assessments on AssessNet</li> <li>• risk assessments are being reviewed as their review date arises</li> </ul> <p>where risk assessments are not being reviewed, that the escalation process is working</p> <p>Recommendations were made in respect of 6 medium and 3 low risk findings, all of which were agreed by management</p>