

**EXETER CITY COUNCIL  
AUDIT AND GOVERNANCE COMMITTEE**

**PROGRESS OF 2019/20 AUDIT PLAN TO DATE**

Please note that this is a summary of remedial action agreed, as to include all actions agreed 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.

<b>Audit Review</b>	<b>Report Status</b>	<b>Overall Opinion</b>	<b>Direction of travel since last audit</b>	<b>No. of Findings &amp; Remedial Action Agreed (High Risk only)</b>	<b>Summary (where completed within this quarter)</b>
Planning (Follow-up)	Draft				
Building Control (Follow-up)	Draft				
New Homes Bonus (Follow-up)	Draft				
CIL/Section 106 (Follow-up)	Draft				
Main Accounting	Q3				
Income Management	Q4				
Procurement	Q3				
Creditors – duplicate payments	Final	Substantial Assurance		High - 0 Medium – 4 Low - 0	<p>The Council uses a purchase ledger system (EFINS) to make payments.</p> <p>Ideally all goods and services are purchased following the raising of a purchase order, however this is not mandatory and it increases the risk of duplicate and overpayments being made.</p> <p>The objective of the audit was to test the controls in place to;</p> <p>a) prevent duplicate payments being made. b) ensure that the council is suitably reimbursed when suppliers issue credit notes</p> <p>Remedial action has been agreed for all findings.</p>
VAT	In progress				
Insurance	Q3				

People Management	Q3				
Environmental Health – Warm-up grants	Final	Satisfactory Assurance	No previous report	High – 0 Medium – 7 Low - 1	<p>In 2015 the government introduced the Better Care Fund in an attempt to bring health and social care together in an integrated way. The fund is a combination of government funding from the Department of Health and the Department for Communities and Local Government and includes the grant allocation for Disabled Facilities Grants.</p> <p>In Devon the Better Care Fund priorities aim to achieve the following outcomes:</p> <ul style="list-style-type: none"> <li>• Reduced admissions to residential and nursing care homes</li> <li>• Reduce delayed transfers of care</li> <li>• Reduce avoidable emergency admissions</li> <li>• Increase dementia diagnosis rates</li> </ul> <p>To meet these priorities ECC has produced a Financial Assistance Policy for the Better Care Fund. One of the policy's four objectives is to:</p> <p>‘Assist vulnerable people to afford to heat their homes through appropriate energy efficiency and heating measures’.</p> <p>One of the measures included in the policy is to use the better care fund to award warm up grants.</p> <p>Warm up grants (up to a maximum of £2k per property) provide:</p> <ul style="list-style-type: none"> <li>• top up funding for energy efficiency measures where energy providers are part funding energy efficiency measures under their Energy Company Obligation (ECO) or;</li> <li>• to fund energy efficiency measures which do not attract Energy Company Obligation which do not attract Energy Company Obligation, for example, insulation to mobile homes and the installation of central heating for the first time.</li> </ul> <p>For the period 01/04/18 to 21/06/19 a total of 94 warm up grant payments were made, with a total value of £176,780.</p> <p>The overall objective of this audit was to review the adequacy and effectiveness of the system of internal controls designed to manage and mitigate financial and non-financial risks relating to the issue of warm up grants.</p> <p>Remedial action has been agreed for all findings.</p>

Health & Safety	Q4				
Car Parks	Draft				
Housing Benefits	Draft				
NDR	Q3				
Housing Development Company	Q3				
Housing Needs	Q3				
Housing Customers	Q4				
Housing Assets	Q3				
Civic Ceremonials	Draft				
Corporate Governance	In progress				
Risk Management	Q3/4				
Business Continuity Management	Q4				
Information Governance	Q4				
Counter Fraud	In progress				
Partnerships	Q3				
Contract Management	Q3				
Community Grants Awarded	Q4				
External Funding Received	In progress				
Safeguarding	Q4				
Project Management	In progress				
Disabled Facilities Grant	Final	Substantial Assurance		High – 0 Medium – 3	If a house owner or someone living in their property is disabled they may qualify for a disabled facilities grant towards the cost of providing adaptations and facilities to enable the disabled person to continue living there.

				Low - 2	<p>The awarding of these grants by local councils is governed by part one of the Housing Grants, Construction and Regeneration Act 1996. Devon County Council has been allocated funds by Central Government to support disabled adaptations. A share of this money is then allocated to each local authority within Devon to administer on behalf of DCC.</p> <p>The awarding of DFGs is issued subject to certain conditions and these are set out by the Department of Community and Local Government on an annual basis.</p> <p>The Chief Executive and Head of Audit of Devon County Council are required to sign a statement by the end of September each year and return this to the relevant government department confirming that “to the best of their knowledge and belief, and having carried out appropriate investigations and checks, in their opinion, in all significant respects, the conditions attached to Disabled Facilities Capital Grant Determination have been complied with.</p> <p>In order for them to do this, each authority is required to confirm that the grants they have awarded have been administered in accordance with the conditions set out by the Department of Community and Local Government. The authority statement must then be signed by the Chief Finance Officer and the Audit Manager.</p> <p>Remedial action has been agreed for all findings.</p>
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