

**EXETER CITY COUNCIL
AUDIT AND GOVERNANCE COMMITTEE**

PROGRESS OF 2022-23 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.

Audit Review	Report Status	Overall Opinion	Direction of travel since last audit	No. of Findings & Remedial Action Agreed (High Risk only)	Summary (where completed within this quarter)
IT/STRATA	In progress				
Main Accounting	In progress				
Income Management					
Procurement					
Creditors					
People Management					
Elections & Electoral Registration	Final	Substantial Assurance	No previous rating	0	No matters arising
Private Sector Landlord Services					
Better Care Fund Grant (DFG & Warm Up Grants)	Final	Substantial Assurance		2 Medium 2 Low	Reported Q1
Waste and Recycling	Final	Substantial Assurance	↑	1 medium 3 Low	<p>Garden waste collection is a chargeable service for registered customers, which any household within the Exeter boundary can apply for. The Council does not collect from allotments or other non-residential properties. Garden waste is only accepted in one of the special brown bins (supplied by the Council) or in a bio-degradable sack, which can be purchased by the householder.</p> <p>The scope of the audit was to;</p> <ul style="list-style-type: none"> • review and update where necessary the system description • obtain assurance that payments for this service are being collected in full and processed correctly

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					There was one medium and three low risk findings. Remedial action has been agreed for all findings.
Building Greater Exeter (BGE)	Final	Satisfactory Assurance	No previous audit	1 High 3 Medium 2 Low	Reported Q1
Climate Change/Net Zero Exeter	In progress				
Commercialisation and Project Management					
Sport England	In progress				
Communications – Social Media	Final	Satisfactory Assurance	No previous rating	9 Medium 3 Low	<p>Social media is any digital technology that allows users to instantly generate and share information with the public. It's a great way of connecting, engaging and communicating with a large and wider audience, equally it can be daunting, hostile and full of legal pitfalls which can damage reputations and be costly and time-consuming.</p> <p>The Communication Team is responsible for setting up social media accounts for service areas and training their staff in the use of social media. Alongside the training, all staff are issued with the social media guidance document.</p> <p>The scope included;</p> <ul style="list-style-type: none"> • Reviewing the social media guidance document • Ensuring that the councils social media account users are aware of their responsibilities • Checking that passwords are changed regularly • Reviewing posts to the councils' social media accounts to check they are delivered to a high standard <p>There were nine medium and three low risk findings. Remedial action was agreed for all findings.</p>
Leisure Facilities	In progress				
Housing Benefit Subsidy-claims from state pension age claimants not in receipt of pension credit	Final	Satisfactory Assurance	No previous rating on this aspect	1 Medium 1 Low	The DWP pays authorities subsidy equal to their 'qualifying expenditure' on housing benefit. Correctly paid HB qualifies for 100% subsidy, however, to encourage authorities to monitor and control costs, certain areas of benefit expenditure are penalised. These include certain overpayments and certain high eligible rents. Authorities can also fail to receive subsidy if they cannot

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					<p>provide the necessary information and evidence to support their claims.</p> <p>The group of pension age claimants have a high potential for error in the income/capital/household details, however, these cases are not reliably picked up the DWP HB award accuracy programme, so are not regularly reviewed. A request was made to Internal Audit to carry out a review of these cases to identify if there is a prevalence of inaccurate claims in this section of the caseload and whether these inaccuracies are purely administrative or add up to incorrect awards. The results of this audit will inform the assessors whether a more significant review of these cases needs to be undertaken by Housing Benefits.</p> <p>As a result of this audit, in future more of these types of claims will be selected for review from the list the DWP provides for accuracy checking. Normally the checking process would concentrate on cases highlighted as high risk by the DWP. However, there is now justification in checking samples of pension age claims which are likely to have been classified as a lower risk on the list by the DWP.</p> <p>There was one medium risk and one low risk finding. Remedial action has been agreed for both findings.</p>
Council Tax					
Sundry Debtors	Draft Report	Income Collection Team Substantial Service Areas Limited Assurance	No previous rating to compare	2 High 9 Medium 8 Low	<p>Sundry Debtors is the system for collection of income due to the Council.</p> <p>The scope of the audit was to;</p> <ul style="list-style-type: none"> • check that the sundry debtor policies and procedures are up to date and readily available to users • review the raising of sundry debtor invoices • select a sample of 10 outstanding invoices to check that suitable recovery action has been undertaken • ensure that the cancellation of invoices and write-off of outstanding debt is undertaken in accordance with Financial Regulations <p>establish that Members are provided with relevant sundry debtor information on a regular basis</p> <p>The audit identified two high risk, nine medium risk and two low risk findings.</p>

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					<p>Remedial action has been agreed for all findings. The details of the high risk findings are included in the main body of the report.</p> <p>A summary of the key issues identified in the audit were that; In line with the One Exeter Programme progress is being made to identify and set up new streams of income, however, the 'back office' processes/resource to support both the raising of invoices and subsequent collection of the debt for all income streams (both old and new) require attention – the audit has identified examples where;</p> <ul style="list-style-type: none"> • Services are being provided yet invoices are not being raised • Invoices are not being raised promptly after the supply of the service • Service Areas are not always undertaking debt recovery at all and/or in a prompt manner <p>In such instances the council will be incurring costs rather than generating an income</p>
Health & Safety					
Equalities and Diversity					
Risk Management	In progress				
Business Continuity					
Contract Management	In progress				
External Grants/Funding received					
Safeguarding					
Performance Management					
Exeter City Living	Deferred				See Nov 22 Internal Audit progress report.
Covid related work/Post assurance: Omicron	Final	Substantial Assurance	N/A	1 Medium	Reported Q1

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Test & Trace Support	Final	Substantial Assurance	N/A	No matters arising	
Review of Hospitality/Disclosures					