



MOLE VALLEY DISTRICT COUNCIL

Internal Audit Progress Report

Audit Committee presented to

9 March 2017

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CONTENTS

1 Introduction.....	2
2 Reports considered at this Audit Committee.....	3
3 Looking ahead.....	4
4 Other matters	5
For further information contact	6
APPENDIX A: Internal audit assignments completed to date	7
APPENDIX B: Internal audit assignments completed since last meeting	8

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1 INTRODUCTION

The internal audit plan for 2016/17 was approved by the Audit Committee in 17 March 2016. This report provides a summary update on progress against that plan and summarises the results of our work to date.

2 REPORTS CONSIDERED AT THIS AUDIT COMMITTEE

We have finalised the following reports since the last meeting of the Audit Committee:

Assignments	Opinion issued	Actions agreed		
		H	M	L
Cyber Security (5.16/17)	Reasonable Assurance	1	3	1
Debtors (6.16/17)	Reasonable Assurance	-	1	3
Business Continuity (7.16/17)	Substantial Assurance	-	-	-
Revenues (8.16/17)	Reasonable Assurance	-	1	1

The Executive Summaries and Key Findings of the assignments are attached to this progress report.

3 LOOKING AHEAD

Assignment area	Timing per approved IA plan 2016/17	Approved revised timescale	Status
Creditors (9.16/17)	December 2016	-	Draft report issued 25 January 2017
Payroll (10.16/17)	December 2016	-	Draft report issued 30 January 2017
Treasury Management (11.16/17)	September 2016	-	Draft report issued 7 February 2017
Housing Allocations and Homelessness	May 2016	November 2016	Fieldwork complete
Benefits	September 2016	January 2017	Fieldwork complete
Corporate Governance	December 2016	-	Fieldwork complete
PCI code of conduct compliance – follow up	January 2017	-	Fieldwork complete
Procurement	September 2016	Management request to move to January due to staff absence	
Risk Management	September 2016	Management request to move to March 2017	
Asset Management	February 2017		
Follow up	Quarterly report to management		

4 OTHER MATTERS

4.1 Changes to the audit plan

There are no requests for changes for approval at this meeting.

Previous changes approved by the Audit Committee are reflected in the table at section 3.

FOR FURTHER INFORMATION CONTACT

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APPENDIX A: INTERNAL AUDIT ASSIGNMENTS COMPLETED TO DATE

Reports previously seen by the Audit Committee and included for information purposes only:

Assignment	Opinion issued	Actions agreed		
		H	M	L
Income Activities – Licensing (1.16/17)	Substantial	-	-	2
Income activities - Car Parking (2.16/17)	Reasonable	1	-	1
Fusion Contract Management Review (3.16/7)	Advisory	7 Advisory recommendations		
Income activities – Telecare (4.16/17)	Substantial	-	-	2

APPENDIX B: INTERNAL AUDIT ASSIGNMENTS COMPLETED SINCE LAST MEETING

Executive Summaries and Action Plans

Assignment: Cyber Security (5.16/17)	Opinion:	Reasonable
<p>An audit of the Council's approach to managing cyber security was undertaken as part of the approved internal audit plan for 2016/17.</p> <p>Following the issues experienced by some Local Authorities, cyber security has become a high profile risk at many organisations concerned about suffering a similar attack themselves. CESG (the Information Security arm of GCHQ) has published the <i>10 Steps to Cyber Security Framework: Information Risk Management Regime</i>.</p> <p>In July 2016 the National Data Guardian published her review into data security, consent and public trust.</p> <p>HMG Cyber Essentials has been developed by Government and industry to provide a clear statement of the basic controls all organisations should implement to mitigate the risk from common internet based threats, within the context of the <i>10 Steps to Cyber Security</i>. The Cyber Essentials scheme defines a set of controls which, when properly implemented, will provide organisations with basic protection from the most prevalent forms of threats coming from the Internet. In particular, it focuses on threats which require low levels of attacker skill, and which are widely available online. Risk management is the fundamental starting point for organisations to take action to protect their information. Given the nature of the threat, Government believes that action should begin with a core set of security controls which all organisations – large and small – should implement. However, it does not offer a silver bullet to remove all cyber security risks; for example, it is not designed to address more advanced, targeted attacks and hence organisations facing these threats will need to implement additional measures as part of their security strategy.</p> <p>This audit focused on the Council's response to the control themes which involved completion of a self-assessment questionnaire, as a result our opinion is based upon the evidence provided to us to substantiate the scores submitted in relation to the requirements and criteria. Also, our opinions are based on the reasonableness of the scores in these circumstances and do not, therefore, imply assurance that detailed controls are adequate to meet business needs. It is possible, therefore, that more detailed audits of cyber security or network security may uncover control weaknesses that subsequently appear to contradict the opinions herein.</p> <p>Based upon the evidence available at the time of our fieldwork, we are able to agree that 26 of the 43 requirements for the 10 cyber security control themes have been 'Fully Established' and 6 have been Largely Established.</p> <p>Of the remaining 11 requirements there are 4 "Partially Established" and 7 that have "Not been Implemented".</p> <p>Where requirements have 'Not been Implemented'; the control issues are across the Information Risks Management, Secure Configuration, Network Security, Home and Mobile Working, Incident Management and Removable Media control themes.</p> <p>The validated self-assessment scores generate an overall status of 'Working Towards Implementation' for the Council's implementation of cyber controls.</p> <p>Management actions have been agreed to address the control issues found regarding the cyber themes.</p> <p>For the details of the 43 requirements please see the full internal audit report available from management.</p>		

Action	Date	Responsible Officer
<p>1. Information Risk Management</p> <p>The Council does not have an enterprise wide security policy but it does have an ICT Security Policy that is signed by all personnel. However, it requires updating to reflect cyber security requirements.</p> <p>Management will undertake the following:</p> <ul style="list-style-type: none"> • Review the ICT Security Policy. • Update the ICT Security Policy to include cyber security requirements so that staff are fully aware of their responsibilities for maintaining the Council's cyber requirements. (Medium) 	End of December 2016	Bob Thomas (Strategic ICT Manager)
<p>2. Home and Mobile Working</p> <p>A mobile security / home working policy has not been documented. We were informed that one was in progress.</p> <p>The policy should include processes for authorising offsite working and support and details security controls to be employed. Management will ensure that the Mobile Security/ Home Working Policy will be ratified and published as soon as possible. (Low)</p>	End of March 2017	Kate Ivackovic, Charlie Skinner (HR)
<p>3. Incident Management</p> <p>While the Council has in place an Incident Management policy and associated procedures to provide a Corporate framework it does not include comprehensive disaster recovery plans for the recovery of the IT systems and infrastructure.</p> <p>Management will ensure that a new IT disaster recovery plan and procedures is documented as part of the imminent move to a cloud computing environment. (High)</p>	End of March 2017	Bob Thomas (Strategic ICT Manager)
<p>4. Incident Management</p> <p>Regular testing of IT disaster recovery plans and business continuity does not take place.</p> <p>Management will implement a monthly schedule of recovery testing to ensure that they are robust and workable. (Medium)</p>	End of December 2016	Bob Thomas (Strategic ICT Manager)
<p>5. Removable Media Controls</p> <p>There is no enforced encryption of removable media devices when information is copied from Council systems.</p> <p>Staff should be reminded to ensure that suitable encryption is in place for the occasions where personal data is to be transferred using removable media. (Medium)</p>	End of March 2017	Bob Thomas (Strategic ICT Manager)

Assignment: Debtors (6.16/17)	Opinion:	Reasonable
<p>Background</p> <p>The Accounts Team produce invoices for sundry debts on request of the department providing the service. Requests are completed manually following the submission of a Customer Account Request form detailing the details of the person or company to be invoiced, a description to appear on the invoice, the amount, whether or not VAT is applicable and the ledger code to be used.</p> <p>The Accounts Team uses the Integra financial management software for the recording of all debtor accounts raised.</p> <p>The Council's debt recovery procedure operates through scheduled reminder letters that are generated automatically through Integra at predetermined intervals. In the event of non-payment, debts are transferred to Tandridge District Council's Legal Team who pursue the outstanding debt further under an SLA arrangement. If debts are to be written off, they must be approved and authorised by the relevant MVDC Head of Service and the Financial Services Manager before the Accounts Team Leader can process the write-off.</p> <p>For the 2016/17 financial year to the end of September, the total value of all debtor invoices raised was £4,642,778.75.</p> <p>The scope was planned to provide assurance on the controls and mitigations in place relating to the management of a corporate system to fully and promptly recover outstanding debts owed to the Council. Areas for consideration:</p> <ul style="list-style-type: none"> • Fees were set following an approved process • Records were held of income due to the Authority through raising of debtor accounts • Reconciliation of the general ledger to all material debtors codes/systems and the cash management system • Aged debt reports regularly produced and reviewed. • Appropriate action taken to recover debts. • Debts written off following an approved process • Income monitored against the approved budgets. • Write offs of debts authorised and undertaken in line with Financial Regulations. <p>Design and Application of the Control Framework</p> <ul style="list-style-type: none"> • We reviewed a sample of five monthly reconciliations between the debtors system and the general ledger, as well as five reconciliations between the aged debtor summary account and the general ledger. We could not confirm the date that the reconciliations were produced and we did not see evidence that the reconciliations were reviewed and authorised by a different officer until the year end. • We reviewed a 20 sample of outstanding debts owed to the Council. In one instance, a debt dating back to December 2015 with a total value of £1,405.47 had not had action taken to obtain payment. This was because the debt was coded to the wrong service area and had not been identified as an error on subsequent arrears reports. No action was taken by finance centrally in this case. The appropriate debt recovery procedure was followed for the remainder of our sample. 		

- We reviewed the Service Level Agreement (SLA) in place between Mole Valley District Council and Tandridge District Council that detailed the management of legal recourse in the debt recovery processes. We confirmed that details surrounding the hourly rate of pay were incorrect. The hourly rate stated within the SLA was £30 but the revised and agreed hourly rate currently being paid is £35.
- We reviewed the procedure notes for write-offs at the Council. We confirmed that aspects, including guidance on the ledger code for which debts should be directed back to, are currently omitted from the procedure notes and are due to be updated.

Well Designed Controls being Applied Effectively

- We confirmed that fees and charges at the Council are set following an approved process, being agreed at the Scrutiny Committee meeting held on 26 January 2016 and then at the Full Council meeting held on 23 February 2016.
- We tested a sample of invoices, consisting of manually raised invoices and invoices via system interface, as well as credit notes. In each case, we confirmed that supporting documentation was held on the Document Management System for all invoices and credit notes sampled. All invoices were raised promptly and credited to the correct ledger code/cost account. All invoices were input and authorised by two different members of staff and in a timely manner.
- We reviewed a sample of three monthly aged debt reports from the Telecare and Community Alarm departments. We confirmed that the reports were extensive, detailed and issued via email to the relevant responsible officers in a timely manner.
- Internal performance monitoring spreadsheets document the average debtor days per month at the Council as well as the total sales ledger collection rate per month. We discussed performance assurance with management who are commented that the current monitoring data is meeting their needs. On an observational note we seen the following additional performance indicators in use at other Local Government clients. and have referred these to officers for further consideration.
 - Number of invoices raised within 5 days of notification
 - % of current debt older than 60 days
 - % of current debt older than 120 days
 - Total rolling debt year on year for the same time period
 - Number of cases with Legal more than 60 days

Action	Date	Responsible Officer
<p>1. We reviewed a sample of monthly reconciliations completed between the debtors system and the general ledger, as well as between the aged debtor summary account and the general ledger. Whilst all were in balance, we could not confirm the date that the reconciliations were produced or see any evidence that the reconciliations were reviewed and authorised by a separate officer until the year end.</p> <p>Management will ensure that reconciliations are completed and reviewed on a monthly basis whilst illustrating a segregation of</p>	31 December 2016	Phil Mitchell – Financial Services Manager

duties To confirm that these are in balance. (Low)		
<p>2. We found one instance in which the documented debt recovery process was not followed.</p> <p>In this case, the debt was coded to the wrong cost centre and as a result, this debt was not pursued and no reminder letters or further action was taken leading to potential loss of funds. There is a risk that this could happen again if there is no full review of debtors cases and escalation of unpaid debts.</p> <p>Management will ensure that a full review of monthly aged debt report is carried out on a line-by-line basis to ensure that appropriate action is being taken in all cases. .</p> <p>Where cases are found without sufficient action then these will be investigated and escalated to ensure that the recovery action commences timely.</p> <p>Accounts will be annotated with notes to record the action to be taken. This review will then be signed by a member of the Accounts Team to evidence the satisfactory review. (Medium)</p>	31 January 2017	Sally Lewis – Accounts Team Leader
<p>3. On review of the SLA between Mole Valley District Council and Tandridge District Council, we found that the hourly rate stated was £30, however during discussions with the Legal Services Manager, it was noted that an agreement between the Council’s was made to increase the payment rate to £35.</p> <p>The Service Level agreement for debt recovery services provided by Tandridge District Council will be amended and updated to include the increased and used hourly rate for work undertaken by the Legal Team. (Low)</p>	31 December 2016	Chris Harris – Legal Services Manager
<p>4. We confirmed that aspects are currently omitted from the procedure notes for write-offs, such as guidance on the ledger code for which debts should be directed back to.</p> <p>Management will ensure that write off procedure notes are updated in line with current operations at the Council. (Low)</p>	30 November 2016	Sally Lewis Accounts Team Leader

Assignment: Business Continuity (7.16/17)	Opinion:	Substantial
<p>Business continuity planning involves setting up arrangements to continue the provision of critical services in the event of an incident which disrupts normal working. This could be such incidents as fire, flood, snow, IT failure or power loss. By having plans already in place which identify critical services and how to deliver them during an incident, an organisation can re-establish critical services and then non-critical services more easily.</p> <p>Business continuity can be linked to emergency planning, which is the arrangement for a Council to provide a control centre to co-ordinate response to an incident affecting the District. Some major incidents which require an emergency planning response will also impact on the Council’s ability to operate normally and therefore require a business continuity response.</p> <p>The Council employs a full time Emergency Planning and Resilience Officer to direct, administer and provide assurance that intended controls are operating satisfactorily in this area.</p> <p>When planning the audit, the following areas for consideration were agreed:</p> <ul style="list-style-type: none"> • Business continuity plans are in place for each service, kept under review. • Business continuity plans include: business impact analysis, critical activities and dependencies identified, invocation procedure, required resources identified and made available. • Access to copies of plans are available in the event of a business continuity threat. • On call and out of office arrangements – rota and contact details in place for invocation procedure. • Training provided to officers with responsibilities for business continuity • Plans and cascade call out tested in exercises and debriefs reported with actions subsequently implemented <p>A tactical overview of continuity planning is given in the Council’s strategic document titled ‘Priority Activities’ . This overview identifies MVDCs priority services and determines the timescales within which critical and non-critical activities must be reinstated and prioritises recovery accordingly. From this overview a suite of documents provide the parameters and direct operational response to ensure that interruptions to business activity are minimised. These include:</p> <ul style="list-style-type: none"> ○ Service Level Business Continuity Plans; ○ MVDC Incident Management & Organisational Resource Plan. ○ Emergency Control Centre Plan; ○ Emergency Plan ○ Media Plan <p>Five priority levels have been set for critical activities and a further six for non-critical activities. These appear to be reasonable and proportionate.</p>		

There are a number of time critical activities where the impact of a disruption may be more critical at certain times of the year. These are considered more fully but include areas such as elections, monthly payroll, telecare for vulnerable clients etc. The prioritisation overview document satisfactorily considers each priority and critical function by location and resources required, maximum tolerable period of disruption and the number of critical staff required to support the function. The document was last updated in October 2015 and was under revision at the time of our fieldwork.

A helpful quick guide has been produced to provide a simple 2 page summary of the response timeline, decision tree and officer responsibility for progressing a response to an event or incident that could impact on day to day business.

The Incident Management and Organisational Resource Plan (IMOR) provides direct procedures to be followed in response to the initial (acute) phase of a Business Continuity incident and satisfactorily outlines strategies for the loss or disruption of resources. The plan covers:

- Activation and triggers
- Notification
- Incident Management locations / resources
- Roles and Responsibilities
- Incident Management Team (start incident log)
- Activating operational BP's where required
- Communications with staff / public / stakeholders / partners / media
- Property / location decisions
- The Joint Resilience System Service (JRSS) – how the parties involved (Epsom and Ewell Borough Council, Mole Valley District Council, Tandridge District and Waverly Borough Council) will provide corresponding support to each other.

Service area Business Continuity Plans (BCP) follow a corporate template that includes reference to the following:

- Service functions and processes clearly highlighted together with a Business Impact Analysis of in respect of systems failing;
- Resource requirements and dependencies required to deliver the functions and processes;
- Recovery time objective and Maximum Tolerable Period of Disruption the organisation has determined each element of the system/function could be down for before adversely affecting the business and day to day operations;
- Contact details (private email & phone nos) for key staff within the service
- Communication protocols

We satisfactorily examined 6 plans and found them to be complete and compliant with the template. (We noted that some minor changes and updates were required and these will be addressed in the current refresh of the documents that was occurring at the time of our audit)

We confirmed with the Emergency Planning and Resilience Officer that BC plans are discussed at departmental team meetings. This officer confirmed that she sits in on some of these meetings and verifies verbally with others that they have taken place. We confirmed with this officer that BC plans are held off-site at Park House Offices Leatherhead, in duty officer grab bags, in the Emergency Planning and Resilience Officer grab bag & electronically through "Good Share" on Duty Officer iPads and the Emergency Planning Officer iPad.

We satisfactorily confirmed the existence and content of the SMT duty rota.

Mole Valley District Council conducted its first desktop business continuity exercise on 31st March 2015. This also included a 30 minutes presentation on business continuity management and was followed by a 30 minutes hot debrief. An audience made up of a mix of senior management and business management team members was asked to consider the impact of a burst sewage pipe on Mole Valley's activities two days before the 2015 local and Parliamentary election. The exercise was preceded with a call-out cascade test to ensure that the notification chain was fully functional. The cold debrief took place on 12th May 2015 as part of a Corporate Management Board meeting.

A live incident occurred in June 2015 when almost all of MVDC's ICT systems failed as a result of an air conditioning unit becoming inoperative. Six actions arose from the analysis and debrief following closure of the incident and we confirmed with the Emergency Planning and Resilience Officer that these actions were progressed.

As part of our recent Cyber Security audit reported in November 2016, two management actions were agreed which are intended to improve the resilience of ICT systems going forward. These will ensure that a new IT disaster recovery plan and procedure is documented as part of the imminent move to a cloud computing environment and going forward a commitment is in place to implement a monthly schedule of recovery testing.

The Mole Valley Business Continuity (BC) Plans are due to be tested before the end of March 2017 and will take the form of a live scenario test. From the scoping material prepared for the exercise we note that the exercise intends to test:

- The Duty Officer Response
- Communications within teams
- Reaction time
- The effectiveness of the Business Continuity Incident Management & Organisational Resource Plan
- Remote Login/working from Home
- SITREPs

We examined the log of training for key staff and noted that a number of duty officers or heads of departments were not recorded on the schedule as having received induction or wider training. This was raised with the Emergency Planning and Resilience Officer who confirmed that the log was out of date. The log was satisfactorily updated and refreshed during the course of the audit and we confirmed that all responsible officers are now recorded as having received training.

All of the documentation reviewed was version controlled, dated and assigned to a responsible owner for review and status update. We noted that several of the documents reviewed (IMOR and BCP's) make reference to being compliant with BS25999. (ISO22301, published in May 2012, is the new international standard for business continuity management. This Standard superseded BS25999, which has now been withdrawn). Going forward the refreshed BC documentation (in progress at the time of the audit) will make reference to the new quality standard.

Action	Date	Responsible Officer
There are no management actions arising from this audit.		

Assignment: Revenues (8.16/17)	Opinion:	Substantial
<p>The Council sets the charges and issues invoices for council tax annually. For 2016/17, it was agreed that the average Band D Council Tax for 2015/16 would have a 1.9% increase on 2015/16.</p> <p>The audit carried out looked specifically at the collection of council tax and business rates (NNDR) and in particular those controls that ensure collection is accurate complete and timely. Mole Valley District Council collects revenue precepts from properties on behalf of Surrey County Council, Surrey Police Authority, and Parish Councils as well as on behalf of the Council itself. The software used for administering the collection of council tax and business rates (NNDR) is Academy.</p> <p>As of 30th November 2016 the percentage of total council tax collected was 78.40% and the NNDR collection rate percentage was 79.32%. In addition, at the time of the audit, with regards to the recovery of outstanding council tax the Council had issued 5,335 reminders and 1,899 final notices pursuing debt owed by residents.</p> <p>When planning the audit, the following areas for consideration were agreed:</p> <ul style="list-style-type: none"> • Reconciliations between revenues systems and general ledger, council tax support and cash receipting system are being carried out on a periodic basis; • Valuation Office updates and reconciliations to ensure current Council Tax bands are accurate for properties; • Correct rates of Council Tax have been approved at appropriate committee meetings and updated on the Council Tax administration system; • Council Tax refunds are being carried out as per the Council's policies and procedures and have been appropriately authorised; • Recovery, reminder and legal processes ensure unpaid taxes are promptly pursued • Discounts and exemptions for Council Tax have been effectively applied with particular focus on; <ul style="list-style-type: none"> ➤ Students ➤ Disabled residents ➤ Single occupancy/ unoccupied properties • Council Tax payments and NNDR in arrears are consistently reviewed and appropriate actions are taken as per the Council's policies and procedures; • Reliefs and exemptions have been appropriately applied with the regards to NNDR business rates; • Key performance indicators are in place to monitor trends in performance. <p>The key findings from this review are as follows:</p> <ul style="list-style-type: none"> • We confirmed that for 2016/17, there have been no reconciliations carried out between the NNDR module of Academy and the general ledger. We confirmed that only one reconciliation has taken place between the Council Tax module of Academy and the general ledger which was to 31/10/16, and was reviewed by the Revenues and Exchequer Manager on 17/12/16. Failure to carry out regular and complete reconciliations could lead to errors and omissions not being identified in a timely manner at the Council. 		

- We reviewed the screen prints of the NNDR parameters being uplifted to the Academy system, confirming that they are correct and were implemented on 28 February 2016, before the start of the 2016/17 financial year. However, we could not confirm that the figures had been subject to management review. Management review is necessary as a final check to confirm that the figures are correct for the year and provide an audit trail of verification.

Well-Designed Controls Being Applied Effectively

- Academy is reconciled to the AIM cash receipting system and banking records for online banking and giro payments every day. We found the reconciliation of cash receipts was completed the following day in all cases sampled. All reconciliations had been appropriately signed off and the totals received as per the AIM report matched the totals as per the Academy reports.
- Amendments to council tax records for properties are entered on Academy as per the VOA (Valuation Office Authority) reports as they are received. We reviewed a sample 10 amendments finding that they were correctly updated on to Academy in a timely manner and weekly reconciliation reports were signed by the Revenues and Exchequer Manager or Revenues Team Leader.
- Amendments to NNDR records for the rateable value of properties are entered on Academy as per the VOA (Valuation Office Authority) reports as they are received. We reviewed a sample of 10 changes to rateable value finding that they were correctly updated on to Academy as per the government website, and weekly reconciliation reports were signed by the Revenues and Exchequer Manager or Revenues Team Leader in a timely manner.
- The council tax rates for 2016/17 were agreed at the Council meeting on 22nd February 2016. The newly agreed council tax rates agreed to those shown on the Council's website.
- Once the council tax rates have been agreed the newly approved parameters are uploaded to Academy. Screen prints from the system are subsequently printed and reviewed by the Revenues Manager to ensure the uploaded parameters are correct. We found that the Revenues Manager had reviewed the newly uploaded parameters in a timely manner prior to the start of the financial year and a signature was in evidence.
- The Academy system applies the council tax rates per property band as input before the start of the financial year to properties whose bands have been set by the VOA. We found for a sample of properties that based on the property's banding that they were paying the correct amount as per the agreed Council precepts. This included the Council's 13 parish rates.
- A weekly refund report is reviewed and authorised by the Revenues Team Leader for those accounts which have an overpayment to determine if a refund should be paid or moved to another account. If a refund is cancelled it has to be approved by two members of the Revenues Team and supported with an authorisation form. We found that for a sample of five weeks, a refund report had been produced and reviewed by the Revenues Team Leader and in addition where a cancellation had taken place it had appropriate authorisation.
- A variety of discounts and exemptions are offered by the Council. Single Person Discounts and second home reduction are given on the basis of signed declarations. Third party documentation is required to support severe mental illness, student disregards etc. We reviewed a sample of 10 discounts and exemptions, finding them to be appropriately applied.
- Reliefs are applied on application where qualifying conditions are met, such as for charities, and for those businesses that qualify for small business rate relief. For a sample of organisations subject to business relief we verified that all had the required backing documentation on file and the value of the relief had been correctly applied on Academy.

- We reviewed a sample of 10 council tax arrears cases and 10 NNDR arrears cases. In each case, we confirmed that reminder letters and final notices were sent in a timely manner and all accounts were escalated to summons and liability orders where necessary.
- We reviewed internal key performance indicators spreadsheets maintained and recorded by the Revenues and Exchequer Manager, finding them to be complete and target-focused. These spreadsheets document the percentage of total council tax receipts collected and the number of reminders/final letters issued in regards to the collection of council tax.

Action	Date	Responsible Officer
<p>1. During the financial year 2016/17, a reconciliation of the NNDR module within Academy to the General Ledger has not taken place.</p> <p>Only one reconciliation has taken place between the Council Tax module within Academy and the General Ledger.</p> <p>Accordingly, failure to carry out regular and complete reconciliations could lead to accounting errors and omissions not being identified in a timely manner at the Council.</p> <p>Management will ensure that monthly reconciliations of council tax collections and NNDR collections recorded on Academy to the general ledger will take place. Each reconciliation will be completed in a timely manner following month end and will be reviewed by the Accounts Team Leader. (Medium)</p>	1 February 2017	Liz Huish - Revenues and Exchequer Manager
<p>2. We could not confirm that the NNDR parameters being uplifted to the Academy system for 2016/17 had been subject to management review.</p> <p>Management review is necessary as a final check to confirm that the figures are correct for the year and to provide an audit trail to be tested against.</p> <p>Management will ensure that the screen prints for the 2017/18 NNDR parameter uplift are signed and dated to confirm their accuracy. (Low)</p>	1 March 2017	Liz Huish – Revenues and Exchequer Manager