

TAUNTON DEANE BOROUGH COUNCIL

CORPORATE GOVERNANCE COMMITTEE 24th September 2007

INTERNAL AUDIT PLAN 07/08 – PROGRESS REVIEW

REPORT OF THE GROUP AUDITOR (South West Audit Partnership) This matter is the responsibility of Councillor Williams, the Leader of the Council.

EXECUTIVE SUMMARY

This report highlights significant findings and recommendations that have occurred since the Committee last considered the findings of Internal Audit reports in April 2007. Also included in this report is an update on follow-up visits undertaken in respect of completed audits.

1. Purpose of Report

- 1.1 To provide members with an update on the progress made against agreed audit recommendations from 2005/06 and to present an update on the activities of the Internal Audit team for the period April 2007 to September 2007.

2. Work undertaken by Internal Audit April 2007 to September 2007

Included at appendix A are details of the audits completed from April 2007 to September 2007 including any **significant** findings or recommendations.

3. Follow Up Reports on audits undertaken in 2005/06

- 3.1 3 Follow-up reviews have been undertaken since the committee last considered reports in April 2007:-

Street Cleansing – June 2007 – 9 recommendations, all of the recommendations due at the time of the review have now been completed.

Car Parks – August 2007 – 13 recommendations, the majority of the recommendations due at the time of the review have now been completed, outstanding recommendations include failure to promptly update FMS with Car par income and a comprehensive procedural.

Abandoned Vehicles – July 2007 – 7 recommendations, some of the recommendations due at the time of the review have now been completed, outstanding recommendations include review of contract arrangements and formal review of fees an charges.

4. Recommendation

The Committee should note the content of this report.

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Summary of Audits completed April 2007 to September 2007

Appendix A

Debtors (Managed Audit)

The review concentrated on the testing of the Taunton Deane Debtors System examining the overall controls in place. The review found that there were issues over the provision of management information, lack of procedural guides and weak user access controls. The remaining key controls are operating as expected assurance can be provided that the controls and procedures in place for the billing and collection of Sundry Debtors appear to be adequately managed.

Housing Benefits (Managed Audit)

The review concentrated on the testing of the Housing Benefits System examining the overall controls in place. The review found that there were conversion issues with the IBS system, user profiles required amending and management information arrangements required review. The remaining key controls are operating as expected assurance can be provided that the controls and procedures in place for the payment of Housing Benefits.

Payroll (Managed Audit)

The review concentrated on the testing of the Payroll System examining the overall controls in place. The review found that there were many issues raised including inadequate division of duties, lack of authorisation for payments and the absence of procedural guides.