

Summary of Key Points Relating to "Partial Assurance" Reviews

AUDIT TITLE	ISSUES RAISED BY INTERNAL AUDIT	MANAGEMENT UPDATE
1. Fees and Charges	<p>The Council has not yet developed a corporate Fees and Charges Policy to define its approach to recovering the costs of the services it provides and to reconcile this to its corporate objectives.</p> <p>Currently, Fees and Charges not set by statute are largely determined by Service Directors and are driven by service and budgetary considerations rather than the full costs actually incurred in providing the service.</p> <p>However, this has been reported to Members when the 2012/13 budget was being set and there is an intention to develop policy underpinned by appropriate procedures.</p>	<p>A Policy is being drafted and will be developed in conjunction with Scrutiny members in early 2013.</p>