

## Summary of Key Points Relating to "Partial Assurance" Reviews

AUDIT TITLE	ISSUES RAISED BY INTERNAL AUDIT	MANAGEMENT UPDATE
1. New Highways & Streetscene Contract	<p>The main areas of concern which formed the partial opinion related to the sign off of the new contract and some transitional arrangements.</p> <p>The opinion does not reflect on the excellent preparation and hard work that went into forming the new Highways and Streetscene service contract by the services. The contract was extremely complex however officers of the Council executed and delivered the organisations requirements. All documents and information were available with full and clear audit trails including excellent detailed knowledge of the contract and services procured.</p>	All management actions have been agreed, with everything to be completed by December 2013.
2. Civica Cash Receipting – IT (Key Control)	The findings of this year's audit were similar to those identified in 2011/2012 and there is a continuing need to review user access rights to this system and put in place and operate consistently effective administrative procedures. On an individual basis, the risks that the recommendations are seeking to reduce are relatively low, and management have compensating controls but in an ideal world user access could be improved.	4 of the 7 Priority 4 recommendations made were not accepted by management. Management feel that sufficient mitigating controls were already in place and further action was not necessary.
3. Simdell Housing Rents – IT (Key Control)	It should be noted that with effect from 31st January 2013, the Council has replaced the Simdell system, which is now obsolete, with a new system provided by the same supplier. It is Internal Audit's intention to carry out a separate audit to test the migration of data between the old and new system. The work in preparation for the introduction of the new system has been carried out by existing staff and this, coupled with a substantial reorganisation of the service, means that some procedures have not been completed to the standard that would be expected. It has also proved difficult to complete some of the scripted testing, because there have been no Program Changes during the year and only one Configuration	As the recommendations in this report were not system specific they were drafted as general principles to apply to the new housing management system. A similar audit to this will be carried out on the new system as part of the 2013/2014 audit plan.

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	<p>update in relation to a rent increase applied at the beginning of the year.</p> <p>The introduction of QL, a new housing system will offer an opportunity to ensure that the administration processes are robust.</p>	
4. Simdell Housing Rents (Key Control)	<p>No significant corporate risks were reported in respect of material error or fraud relating to the key control areas reviewed.</p> <p>However, it was evident that restructuring of the Housing Management service and pending implementation of the new Housing Rents system has impacted on the effectiveness of certain key controls, in particular user access.</p>	<p>The agreed actions to address many of the issues related to the successful restructure of the housing management service and implementation of QL, the new Housing Rents system. Recruitment has taken place during 2013, with a successful implementation of the new system in February 2013.</p> <p>As Simdell is now obsolete, these areas will be followed up as part of the audit in the 2013/2014 plan and will cover the new QL system.</p>
5. Imprest Accounts/Year End Returns	<p>An audit of the same area was carried out in 2012. This was also given a partial assurance with a number of risks identified and recommendations made. Most of the actions agreed have been deferred due to the various changes that have taken place across the Council. It is therefore recognised that whilst action needs to be taken to address the risks, it may not be possible to implement this action immediately as this will need to be considered as part of the on-going Finance Review.</p>	<p>Actions agree with management to be completed by March 2014.</p>