

# West Oxfordshire District Council

## Report of Internal Audit Activity

Summary of work completed since April 2019

July 2019

## Contents

The contacts at SWAP in connection with this report are:

**Ian Baker**

Director of Quality

Tel: 07917628774

[ian.baker@swapaudit.co.uk](mailto:ian.baker@swapaudit.co.uk)

**Lucy Cater**

Assistant Director

Tel: 01285 623340

[lucy.cater@swapaudit.co.uk](mailto:lucy.cater@swapaudit.co.uk)

Appendix A – Executive Summary of Finalised Audit Assignments

Appendix B – High Priority Recommendation Follow-Up

Appendix C – Summary of All Recommendations

Summary of Audit Assignments Finalised since the last Audit and General Purposes Committee**Audit Assignments  
finalised since the last  
Audit Committee:**● **Summary of Audit Findings and High Priority Service Findings**

The following information provides a brief summary of each audit review finalised since the last Committee update.

**2018/19 Main Accounting, Budgetary Control and Capital Accounting – Substantial Assurance**

Evidence was seen to support records were maintained in relation to the bringing forward of balances to the 2018/19 financial year for all Councils. Meeting minutes support opening balances were checked and signed off by the External Auditor and balances were reported to Members at each Council, respectively. All opening balances agreed to the closing balances reported in each of the Council's 2017/18 Statement of Accounts. Going forward, we have suggested a check should be undertaken once the Statement of Accounts has been signed off by the External Auditor, so all balances are loaded in a timely manner.

Sample testing was undertaken to check that for 2 separate months (June 2018 and September 2018), the closing account balance for the period matched the opening balance for the next period; all balances were found to be the same, and we found no transactions were made after the accounting period selected. 1 transaction was found to have been made prior to the accounting period reviewed; we were advised this was due to an older invoice being posted into the period, potentially after a dispute.

Evidence was supplied to support the 2018/19 budgets were loaded into each Council's financial management system by Accountants. Sample testing was undertaken to ensure cost centres were allocated to budget holders and budgets had been accurately loaded, and we also assessed year on year spend from 2016/17 and 2017/18. Testing found all cost centres selected were allocated to named budget holders and all original budgets loaded into the financial management system matched the approved budgets supplied. 25% of the cost centres had budget adjustments actioned during 2018/19, and we received satisfactory explanations for the adjustments that were found.

Evidence found supports all Council Capital Strategies have been drafted in accordance with Prudential indicators and approved by their Members.

We can confirm substantial controls are in place in relation to Main Accounting, Budgetary Control and Capital Accounting areas covered in this year's review.

### **2018/19 Private Water Supplies – Reasonable Assurance**

As part of the 2017/18 audit plan a review was undertaken to assess the adequacy of the controls and procedures in place for Private Water Supplies (PWS) at Cotswold (CDC), Forest of Dean (FoDDC) and West Oxfordshire (WODC) District Councils. The objective of this review was to ensure that the Councils' PWS risk assessments and monitoring visits were carried out in accordance with regulations and that costs were recovered for undertaking this service. The review highlighted a number of control weaknesses that resulted in a high number of supplies not receiving risk assessment reviews and/or water sampling visits when due; and where these were carried out costs were not recovered in 40% of cases. A Position Statement, detailing our findings was issued to the service to allow processes to be revised to address the control weaknesses. No recommendations were made as part of the Position Statement.

This current review, part of the 2018/19 audit plan, was undertaken to assess whether the service has adequately addressed all points raised within the Position Statement.

The Private Water Supplies (England) Regulations 2016, and the Water Industry Act 1991 requires local authorities to monitor all private water supplies intended for human consumption. Depending on the type of supply, local authorities must carry out a risk assessment (RA) for private water supplies (PWS) in their area and update that RA, at least, every 5 years. Water sample testing must be carried out at a frequency determined by the RA and all water sampling results are reported to the Drinking Water Inspectorate (DWI) annually. The following table shows the number of Private Water Supplies registered at each authority, based on data obtained from the DWI report:

Supply Type	Number registered			Require RA	Sampling frequency (range depending on risk analysis)
	CDC	WODC	FoDDC		
<b>Reg 8</b>	9	1	0	Yes	1 sample every 5 years <i>up to</i> multiple samples per year
<b>Reg 9</b>	123	66	14	Yes	1 Check sample <b>and</b> 1 Audit sample per year (these may be completed in a single visit) <i>up to</i> multiple samples per year
<b>Reg 10</b>	24	10	4	Yes	1 sample every 5 years <i>up to</i> multiple samples per year
<b>Single Domestic</b>	92	8	49	No *	None *
<b>Total</b>	<b>248</b>	<b>85</b>	<b>67</b>		

\* Supply owners can request a risk assessment and/or sample testing is carried out

The Private Water Supplies (England) Regulations allows local authorities to recover the cost of monitoring from the owner, or person responsible, for the supply. The cost to the customer is determined by the number/type of parameters tested for (dependent of the risk assessment) and the laboratory collection cost, plus £100 to cover resource costs. The table below shows the number, and estimated value to the customers, of sampling visits carried out at each authority in 2018:

	CDC	WODC	FoDDC
Number of visits carried out	198	123	18
Estimated cost to the customers	£48,718	£26,760	£2,501

We can confirm that since the Private Water Supplies position statement was issued in April 2018, the service has made good progress towards addressing the weaknesses that were highlighted. The most significant risk to the Councils, at the time, was the number of overdue supply risk assessments. The service has since employed an officer with the primary role of completing risk assessments, which has dramatically increased the rate at which overdue risk assessments are completed. According to the service's risk assessment renewal schedule, overdue risk assessments should have been reviewed and renewed within six months. However, our investigations identified that, due to data entry inconsistencies, there were significantly more overdue risk assessments than the renewal schedule reported.

Where supplies with overdue risk assessments were omitted from the renewal schedule, the supplies were also not included in future water sampling schedules. Water sampling consists of testing the supply for potential risks of consumption based on the results of the risk assessment. Where supplies were omitted from the sampling schedule, no sampling visits were carried out and supply users were at risk of being supplied with water unfit for consumption.

#### **2018/19 Section 106 Agreements and Funds – Advisory**

We found that delegated officers are proficient within their part of the overall Section 106 Agreement process, but the appointment of a named officer, or group of officers, to oversee the management of all S106 agreements, from start to completion, would accelerate the S106 process to the benefit of the consultee, developer and local community.

An overarching S106 monitoring framework is manually maintained using an excel spreadsheet, which lists all covenants for



each development, associated trigger points and status of the development. A separate spreadsheet is maintained for S106's relating to Leisure and Public Art, which are monitored by the Play and Administrative Officer. We identified that the monitoring of financial obligations is generally sound, however monitoring of Affordable Housing obligations is less robust, resulting in a weakness in the Council's ability to ensure all clauses are upheld in accordance with the terms of the agreement.

Monitoring of S106 covenants is undertaken by officers secondarily to their primary positions and, as a consequence of this, is not timely. We recommend that an officer, or group of officers should be delegated responsibility to oversee all S106 Planning Obligations, from initial consultation through to ensuring monies collected are appropriately spent. A number of further recommendations have been made that will improve the processes already in place to the benefit of the local community.

#### **2018/19 Payroll – Reasonable Assurance**

We are pleased to offer a (high) Reasonable Assurance over the following procedures within the Payroll service:

- Processing of starters, leavers and variations to personnel records.
- Reconciliation of Payroll to the General Ledger (for Publica client).
- Exception Reporting.
- Separation of Duties and BACS file authorisation.
- Follow up on recommendations issued from the previous audit.

A review of payroll system access identified some employees outside of the payroll team possessed levels of access enabling them to perform full payroll duties. A recommendation is made to review the access required and restrict full payroll access to the payroll team only.

There are some procedural notes in place and used by the payroll team, however they are not fully documented to show all clients requirements. A recommendation is made to ensure all client requirements are clearly specified and documented.

In the 2017/18 audit a recommendation was made to ensure regular reconciliations to the general ledger were completed for all clients. A reconciliation for Publica is completed on a quarterly basis, although since the transfer of staff from CDC and WODC to Publica, a decision was made not to complete a reconciliation for those clients following the TUPE transfer of, the majority of staff to Public, a recommendation is made for Publica to complete regular reconciliations for the partner Councils. A second recommendation was made in 2017/18 to ensure checklists are consistently used for starters, leavers

and contract variations. From sample testing, we are satisfied that checklists are used, and HR processes are to be standardised across the team for all clients from February 2019.

Authority to send the BACS payments is provided by HR Management who review and sign the Payroll reports. Only the payroll team members retain the system access to approve the BACS payments via the PT-X system. Therefore, it is possible for the BACS payments to be made prior to this authorisation being given by the HR Management. A recommendation is made to consider re-assigning BACS payment control to HR Management.

#### **2018/19 Subsidy Claims – Reasonable Assurance**

This audit was planned to be conducted following the completion, and certification of the 2017/18 MPF720A claim forms by Grant Thornton for West Oxfordshire District Council (WODC), we established, through discussion with the Assurance Manager that the cause of the issues identified within the claim forms were human error and system error.

At the time of audit work (December 2018) we were advised meetings are due to be held by the Assurance Manager with the Head of Revenues & Benefits, the Benefit Manager and the Prevention and Relief Technical Lead Officer and the Quality and Appeals Officer to review the issues found in the 2017/18 Subsidy Claim certifications, and how the Council can mitigate against them going forwards.

The extrapolated values identified by Grant Thornton in the 2017/18 Subsidy Claim qualifications are small in comparison to the total subsidy received by the Council, but some errors have been identified in areas which were raised in previous years. To help reduce errors in next year's subsidy claims, we agree WODC should ensure the system issue identified is resolved with Northgate, as per the Grant Thornton report. To mitigate against human error, increased Quality Assurance should be undertaken, especially in the areas which will be subject to increased testing from the Reporting Accountant (Grant Thornton) in the 2018/19 certification, to ensure the cause of errors can be identified and lessons learnt can be shared with Officers to resolve issues where possible.

From the total local authority error overpayment figures supplied to us for the year to date (April - December 2018), there is currently a risk that the Council may be penalised and will not receive a full subsidy in the 2018/19 Subsidy Claim certification. At the time of audit work, we were advised a meeting is due to be held between the Joint Technical Lead Officer and Publica Group Finance Director to discuss this.

Based on our discussions, we can conclude that reasonable assurance can be provided on the Council's current capability to

control this risk.

**2018/19 Council Tax and NNDR – Reasonable Assurance**

There are no internal policies in place for Public Officers to follow when undertaking processes relating to domestic and commercial property valuations for West Oxfordshire District Council (WODC). The Valuation Agency Office (VAO) assign all official Council Tax Bands and Rateable Values; Public Officers use their professional knowledge and experience to undertake Council system processes. Sample testing was undertaken to ensure the Rateable Values and Council Tax bands recorded in Northgate are consistent with those held by the VAO; we found this to be true for all properties reviewed. WODC do not reconcile the Council Tax base to the number of properties recorded, but we were advised a report is run regularly by the Head of Revenues & Benefits to ensure the number of properties recorded in each district balances with what is held by the VAO.

The Contracts Register (April 2018) confirms the Business Manager Operational Services is responsible for the following contracts at CDC and WODC;

- Northgate • UK Mail • Bristow & Sutor Limited • Rossendales Limited

Records are not held by the Service Manager, but reviews are undertaken with the bailiff providers (Bristow and Sutor and Rossendales) on a regular basis. We have been unable to check if all services are being provided in accordance with legislation, council guidance and the agreed contracts, as the service were unable to supply copies of all contracts.

Daily reconciliations of Council Tax and NNDR are undertaken. At the time of audit, the suspense accounts for the Council were overdue for review, we recommended they are monitored monthly.

Accounts in credit and arrears are not regularly reported or monitored at WODC. Arrears are managed by Northgate system parameters and sample testing was undertaken to ensure previous stages of the recovery process had been undertaken to recover debts; we had satisfactory responses to all our queries. Accounts in credit are reviewed annually prior to annual billing, however we were unable to undertake testing as we were advised it was not possible to replicate the data required.

Recovery action on customer accounts can be paused or suppressed in certain circumstances. An exception report is run on suppressed accounts at WODC monthly, but no records are maintained in relation to this. Sample testing was undertaken to



ensure all suppressed accounts had an end date recorded within Northgate and had evidence to support the reason for suppression; all suppressions had a reason code and an end date recorded in Northgate.

Testing was undertaken to check refunds are approved in Northgate; all refunds in our sample were created and approved by different officers, however, not all the refunds had a note to support why they had been raised. To ensure there is a full audit trail, we have suggested a note should be added in Northgate to support why it has been actioned.

No recommendations were made for WODC in last year's Council Tax and NNDR review.

From the areas reviewed in this year's audit, we can confirm reasonable processes and control arrangements are in place.

#### **2018/19 Housing Benefit and Council Tax Support – Reasonable Assurance**

Testing was undertaken on new Housing Benefit applications and changes in circumstances (April – October 2018) made to West Oxfordshire District Council (WODC) to assess whether claims have been processed in accordance with procedure and benefit entitlements; a recommendation has been made to try and help to address the issues found. All claims reviewed were found to have supporting evidence on file. Testing was not undertaken on Universal Credit claims as they are not processed by Public Officers.

Regular reconciliations are undertaken of Housing Benefit and Council Tax Reduction, but reconciliations are not independently reviewed or signed off by another Officer. Exception reporting is not undertaken in relation to Housing Benefit, as discrepancies should be discovered during the reconciliation process, and Northgate system alerts should inform Officers of any duplicate payments or accounts.

Testing is undertaken by the Technical Team when Northgate system parameters are updated. Parameters are signed off by the Business Manager Operational Services, although evidence was not seen to support this for the period covered in this review. We were advised that testing of Housing Benefit system parameters is undertaken by External Audit during the Housing Benefit Subsidy certification.

Customers were given the opportunity to comment on the proposed 2019/20 Council Tax Reduction Scheme (CTRS) at WODC. Meeting minutes (December 2018) were seen to support Cabinet Members will recommend to Council that the new CTRS is adopted at WODC. There are no recommendations to follow up from last year's review of WODC's CTRS.

Based on the areas covered in this review, we can conclude that reasonable assurance can be provided on the Council's current controls.

**2018/19 Members' and Officers' Gifts, Hospitality and Declarations of Interest – Reasonable Assurance**

We are able to offer a Reasonable Assurance over the Members' and Officers' Declarations of Interest, Gifts and Hospitality process at West Oxfordshire District Council.

**Members** The processes in place for elected Members to declare interests are generally robust and effective. We are satisfied that adequate arrangements are in place to promote awareness of the process and to ensure that any relevant interests are declared by Members. In line with the Localism Act 2011, interests declared by Members are available via the West Oxfordshire District Council (WODC) website.

The statutory requirement for Members to declare gifts and hospitality was removed from the Localism Act in 2012, and therefore there is no process in place to request or record declarations of this nature.

Four recommendations have been made in the following areas: • Improvement of the secure storage of hard copies of Members' declarations information • Updating of the WODC website to include the declarations information for the most recently elected Members (from May 2018) • Continuing awareness of the requirement for Members to declare pecuniary interests • Re-introduction of a Members' gifts and hospitality register

**Officers** An assessment of the processes and procedures in place for officers will be covered in the Publica version of this audit, following the TUPE transfer of the majority of the Council's officers to Publica Group Ltd.

## High Priority Recommendation Follow-Up

## APPENDIX B

Audit Name	Priority	Recommendation	Management Response	Due Date	Update July 2019
2017/18 – Licensing	2	We recommend that the procedure for debt recovery for premises and club premises licences is amended to be in accordance with relevant legislation.	In accordance with the legislation the current procedure for debt recovery will be amended to ensure that Premises and Club Licences are suspended after 21 days of an invoice becoming due. ERS will request the assistance of Accounts Receivable to assist with this task.	28/02/19	Follow-Up Audit Commenced Recommendation in progress  Follow-Up Feb 19 The progress of this recommendation has been delayed due to support from the Licensing Team at CBC being unavailable at this time. However, the Licensing Team Leader has received training via Business Administration on running customer debt reports. This process will be passed to the officer that currently monitors aged debt, on her return from extended leave.
2017/18 - Safeguarding	2	A process should be put in place to ensure that the Safeguarding Policy is embedded into all contracted services or to ensure that contractors have a sufficient regard for Safeguarding which is equivalent to the requirements of the authority's Safeguarding Policy. This process should include a method of gaining continued assurance that a supplier is abiding by the Safeguarding requirements of the Council.	This is a matter that can be discussed with the procurement team. It will also need to be part of discussions as part of the new contractual arrangements between CDC and Publica."	01/04/18	Follow-Up Audit Commenced

## High Priority Recommendations

## APPENDIX B

Audit Name	Priority	Recommendation	Management Response	Due Date	Update July 2019
2017/18 - Safeguarding	2	<p>"The 'Lead Designated Safeguarding Officer', who is accountable for the effective delivery of the Safeguarding Policy, must obtain assurance that the training requirements of the policy are met. In order to gain such assurance, it is recommended that a full review of the approach to training is undertaken for all 'employees' and Members. Focus should be given to the following:</p> <ul style="list-style-type: none"> <li>- The introduction of Safeguarding into the Corporate Induction process</li> <li>- Development of a plan for Safeguarding training for staff and Members and to include a timeframe for completing the training requirements</li> <li>- Introduction of a method of recording staff training and understanding of training content"</li> </ul>	<p>The LSO, together with the Community Safety Officer, now attend induction sessions to give a presentation in respect of safeguarding and PREVENT.</p> <p>A training plan/strategy is being developed that will outline training requirements for staff and councillors and how this will be delivered.</p> <p>Safeguarding of children and vulnerable adults is now included on the new online training system and other courses will be added as appropriate. Details of completion of the courses will be recorded on the system."</p>	31/12/17	Follow-Up Audit Commenced
2017/18 – Fighting Fraud and Corruption	2	The CFU should be consulted when the Procurement and Contract Strategy is reviewed to ensure fraud in relation to procurement is fully considered.	CFU Manager to work with Procurement and assist with a revised Strategy"	30/06/19	<p>We have been advised the current strategy is being revised and this task will be completed this year. A meeting between the Procurement Team and the CFU Manager (19/2/19) supports this is being undertaken and the CFU and Procurement are both involved in the process.</p> <p>Recommendation closed</p>

## High Priority Recommendations

## APPENDIX B

Audit Name	Priority	Recommendation	Management Response	Due Date	Update April 2019
2018/19 – Disabled Facilities Grants	2	The Councils should ensure all planned work is approved by an Occupational Therapist or suitably qualified substitute (if appropriate) prior to any work commencing to ensure its suitability. In addition, consideration should be given to ensuring all major adaptations are checked on completion by an Occupational Therapist or qualified surveyor, and applicant satisfaction recorded, prior to payment being approved.	<p>The new HIA system to be implemented (for WODC) in April 2019 has a requirement for proposed and completed work to be approved built into it. It has been agreed by Foundations that provided it is written into the Regulatory Reform Order, basic works do not require OT involvement. We are researching courses and costs for Trusted Assessor Training for Officers to assist them with this decision-making process. This will speed up the process for applicants and reduce the backlog of works, thus better meeting clients' needs.</p> <p>Gloucestershire County Council has deemed the completion of satisfaction questionnaires unnecessary as all customers were satisfied due to the nature of the work and therefore was creating work with no real outcomes. Satisfaction surveys are therefore not undertaken at CDC. Officers have been reminded to ensure that satisfaction certifications are obtained after completion.</p>	30/04/19	

## High Priority Recommendations

## APPENDIX B

Audit Name	Priority	Recommendation	Management Response	Due Date	Update April 2019
2018/19 – Disabled Facilities Grants	2	The Business Service Manager for Revenues and Benefits should ensure that technical advice is available for all DFG applications and this is not funded entirely from DFG budgets.	This is a historical way of working to sustain the HIA service in WODC. Further investigations are ongoing to ascertain when/why it was agreed and/or implemented. When investigations are completed, and if amendments are required, they will be implemented	30/06/19	
2018/19 – Discretionary Housing Payments	2	The DHP Policy must state a claimant who is only receiving Local Council Tax Support is not eligible for a DHP, and the use of the local Council Tax scheme must be clarified	Will ensure Policy is updated to better clarify	31/03/19	Policy has been reviewed and updated. Recommendation Closed
2018/19 – Discretionary Housing Payments	2	A DHP Award Letter or email must be sent to all DHP applicants to inform them of their DHP decision as per DWP requirements.	Agreed and will ensure this is written within procedures and communicated to officers	28/02/19	Recommendation has been actioned and closed
2018/19 – Internal Enforcement Agency	2	Publica must ensure the Councils are consulted prior to any further stages of enforcement being internalised to ensure all risks can be considered by them.	Head of Revs and Bens and Business service managers are meeting to discuss a cabinet report with a view to adopting further enforcement methods. This will happen in late November/December.	28/06/19	
2018/19 – Internal Enforcement Agency	2	The Acting Head of Revenues and Benefits must contact the Court to notify them of the changes to their employer.	Worcester Court have been contacted to issue another certificate.	29/03/19	Response received from the Court, no need to issue a new certificate as CDC is an owner of Publica Recommendation Closed



## High Priority Recommendations

## APPENDIX B

Audit Name	Priority	Recommendation	Management Response	Due Date	Update April 2019
2018/19 – Refugees	2	The Council should ensure all persons contracted to provide a service to the Syrian families on behalf of the Council should be subject to Disclosure Barring Service checks and only have non-supervised access to families once acceptable results have been returned.	The Client Support Lead is liaising with Publica HR for guidance in having contractors complete Data Barring Service checks. It is the service's intention to have ESOL providers and the translator complete DBS checks. As volunteers are not managed by the Council they will not be requested to complete DBS checks.	28/02/19	All ESOL providers have now provided evidence DBS checks have been carried out and they are able to work with the families  Recommendation closed
2018/19 Accounts Receivable	2	A review of all active subscriptions should be carried out, on behalf of each client, to identify any other duplicate subscriptions and these should all be corrected. Priority	Agreed. This will be carried out. Additional training will also be provided to AR officers to prevent this occurring again in the future.	31/03/19	Will be followed up during the 2019/20 audit of Accounts Receivable
2018/18 Private Water Supplies	2	All existing data within Uniform should be reviewed and cleansed to ensure Uniform is an accurate reflection of all Private Water Supplies registered, and that data can be easily extracted for the annual Drinking Water Inspectorate Data Return.	The Private Water Supplies data cleanse is currently underway. This involves resolving anomalies, identifying causes of missed risk assessments and sampling and ensuring all Reg 8/9/10 supplies contain accurate data and sampling triggers.	30/06/19	
2018/18 Private Water Supplies	2	As part of the data cleanse the service should agree a consistent approach to entering Private Water Supplies data and produce guidance documentation to assist officers	Following the data cleanse, a procedure will be written to ensure data entry is consistent allowing for a simplified Drinking Water Inspectorate extract.	31/07/19	

## High Priority Recommendations

## APPENDIX B

Audit Name	Priority	Recommendation	Management Response	Due Date	Update April 2019
2018/18 Private Water Supplies	2	Following the project to cleanse private water supply data within Uniform, an accurate schedule to complete all overdue and upcoming risk assessments, including realistic timeframes, should be developed that prioritises supplies based on perceived level of risk to users of those supplies.	Following the data cleanse, the Senior Officer will work with the ERS Data Analyst to produce this list to ensure work is effectively prioritised based upon risk to public health.	30/06/19	
2018/18 Private Water Supplies	2	A review of all active private water supply entries on Uniform should be undertaken to ensure sufficient sampling visits are scheduled, according to the most recent risk assessment, for the next two years.	This action will be completed as part of the overall data cleanse plan.	30/06/19	
2018/19 Section 106 Agreements and Funds	1	The delivery of Affordable Housing obligations should be monitored by the Council as part of an over-arching S106 monitoring regime.	Agreed. This will be monitored prior to occupation of the first general market dwellings and at each tranche of affordable housing completion throughout the construction programme.	31/07/19	
2018/19 Section 106 Agreements and Funds	2	Evidence that 3rd parties spend contributions in accordance with the S106 Agreement should be obtained prior to issuing their payments.	Agreed. This will be requested prior to all future payments	31/07/19	
2018/19 Section 106 Agreements and Funds	2	To ensure the Council can be held to account in managing the delivery of S106 obligations, the progress of S106 Agreements should be regularly reported to Members and on the Council's website.	It is the Council's intention to procure a CIL/S106 administration system for the implementation of CIL. It is hoped this can be used to produce reports containing key performance data that will be published on the Council's website and reported to members at the appropriate committee. If the system procured does not produce these reports, then spreadsheets will be reported instead.	30/09/19	

## High Priority Recommendations

## APPENDIX B

Audit Name	Priority	Recommendation	Management Response	Due Date	Update April 2019
2018/19 Housing Benefit and Council Tax Support	2	Remind Benefit Officers that all claims must be correctly updated to ensure information displayed and held in Northgate is correct. Priority	Legislative changes have been clearly identified and guidance issued to ensure officers are aware as to how claims for Housing Benefit are affected in order to prevent further overpayments arising during assessment.	30/09/19	Will be followed up as part of the 2019/20 audit
2018/19 Housing Benefit and Council Tax Support	2	Remind Benefit Officers that all claims must be correctly updated to ensure information displayed and held in Northgate is correct. Priority	Legislative changes have been clearly identified and guidance issued to ensure officers are aware as to how claims for Housing Benefit are affected in order to prevent further overpayments arising during assessment.	30/09/19	Will be followed up as part of the 2019/20 audit
2018/19 Subsidy Claims	2	Increased quality assurance should be undertaken in the areas where errors were found in the 2017/18 Subsidy Claim calculation, to mitigate against issues resulting from local authority error.	We already check a proportion of these claims, but moving forward there will be a closer monitoring and increase in QA in these areas	29/09/19	
2018/19 Members and Officers Declaration of Interest	2	We recommend that the Counter Fraud Unit reviews the officers' declarations of interests, gifts and hospitality process as part of their planned work in 2019/20.	The Counter Fraud Unit will include a review of the officers' declarations of interest, gifts and hospitality process as part of work planned for 2019/20.	31/03/20	









