

SOUTHEND-ON-SEA BOROUGH COUNCIL

Progress report to those charged with governance

June 2014



INTRODUCTION

Summary of progress

This report is intended to provide the Audit Committee with an update of the progress in delivering the 2012/13 and the 2013/14 audit.

Auditors' principal objectives are to review and report on, to the extent required by the relevant legislation and the requirements of the Code of Audit Practice for Local Government, the audited body's:

- financial statements
- arrangements for securing economy, efficiency and effectiveness in its use of resources.

We are also required to certify specified grant claims and returns as directed by the Audit Commission.

2012/13 Annual Audit Plan - progress summary as at 13 June 2014

Area of work	Scope / Associated deadlines	Status	Outputs / Date
Planning	Risk assessment and formulation of the audit plan. Detailed audit plan to be issued outlining direction of the audit.	First phase of work completed. Planning for 2012/13 on-going until completion of the financial statements audit.	Fee Letter 2012/13 No separate fee letter required by the Audit Commission for this year. Audit Plan 2012/13 Presented to Audit Committee on 9 January 2013.
Financial statements			
Interim audit	Audit of the key financial systems that support the financial statements of accounts. To be completed prior to commencement of the audit of the financial statements in July 2013.	Work is complete.	We report to management any deficiencies in internal control identified during the audit. Where we identify significant deficiencies in internal control identified during the audit we also report those in our Annual Governance Report .
Financial Statements audit	Audit of the draft financial statements to determine whether they give a true and fair view of the Council's financial affairs and the income and expenditure for the year. Deadline for issue of audit opinion and publication of the statement of accounts is 30 September 2013.	Work is complete.	Annual Governance Report to those charged with governance reported to Audit Committee on 25 September 2013. Opinion on the financial statements Opinion issued on 30 September.
Whole of government accounts audit	Audit of the consolidation pack for consistency with the audited statement of accounts. Consolidation pack opinion - deadline 4 October 2013.	Work is complete.	Opinion on the WGA Consolidation Pack Issued on 4 October 2013.

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Area of work	Scope / Associated deadlines	Status	Outputs / Date
Use of Resources			
Use of resources	<p>Review of use of resources based on:</p> <ul style="list-style-type: none"> proper arrangements in place for securing financial resilience proper arrangements for challenging how the Council secures economy, efficiency and effectiveness. <p>Conclusion to be given alongside the accounts opinion by the deadline of 30 September 2013.</p>	Work is complete.	Results reported in the Annual Governance Report to Audit Committee on 25 September 2013.
VFM conclusion	<p>Review to support a conclusion on whether the Council has appropriate arrangements in place to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2013.</p> <p>Conclusion to be given alongside the accounts opinion by the deadline of 30 September 2013.</p>	Work is complete.	<p>Results reported in the Annual Governance Report to Audit Committee on 25 September 2013.</p> <p>VFM conclusion Opinion issued on 30 September 2013.t</p>
Reporting			
Annual Audit Letter	Public-facing summary of audit work and key conclusions for the year. To be finalised by 31 October 2013.	Final report agreed.	Annual Audit Letter Issued by the 31 October deadline being reported to the Audit Committee on 8 January 2014.
Grants certification			
Grants and returns	To audit and submit grant claims and returns by the relevant deadlines.	<p>Work substantially complete. All claims and returns except for the Teacher Pension claim and the Housing and Council Tax benefits claim were submitted within the required timeframes.</p> <p>Further work is being undertaken on the Housing and Council Tax subsidy claim in order to reduce the extrapolated errors identified within our testing.</p>	All grants claims and returns to be audited in line with agreed schedule.

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Area of work	Scope / Associated deadlines	Status	Outputs / Date
Grants Report	Summary of our certification work completed on 31 March 2013 claims, to be issued by February 2014.	To be drafted after certification work concluded.	Grants Report to those charged with governance to be issued by February 2014.

The audit certificates for 2011/12 and 2012/13 remains outstanding pending the conclusion of our response to an objector and their request for the provision of access to requested information. The issues raised by the objector related to car parking and the use of vehicle with CCTV cameras.

Another individual submitted a freedom of information request with a number of overlaps with the issues raised by the objector which the Council has responded to. This has been taken into account in our preliminary findings.

The preliminary findings have been reported to, and reviewed by, the Audit Commission, with their feedback received on 5 June 2014. We have already addressed the clarification query raised by the Commission's solicitors. At the time of drafting this report we are awaiting evidence from the Council relating to contract change control notes that were requested on 8 May 2014. Once these are received, we will be able to finalise our conclusions.

A meeting has been arranged for the 20 June 2014 to discuss our findings with the objector.

In addition, the objector's representative has informed us that, pending completion of further research relating to use of bailiffs by the Council, he may raise an objection to the Council's 2012/13 accounts.

Our certificates for 2011/12 and 2012/13 can only be issued once we have fully completed the work necessary to consider and respond to the ongoing objection and, for 2012/13, any work necessary to address the potential objection referred to.

2013/14 Annual Audit Plan - progress summary as at 13 June 2014

Area of work	Scope / Associated deadlines	Status	Outputs / Date
Planning	Risk assessment and formulation of the audit plan. Detailed audit plan to be issued outlining direction of the audit.	First phase of work completed. Planning for 2013/14 on-going until completion of the financial statements audit.	Planning Letter 2013/14 Reported to the Audit Committee in June 2013. Audit Plan 2013/14 Target issue date February 2014. Reported to the Audit Committee in March 2014.
Financial statements			
Interim audit	Audit of the key financial systems that support the financial statements of accounts. To be completed prior to commencement of the audit of the financial statements in July 2014.	Start date agreed.	We report to management any deficiencies in internal control identified during the audit. Where we identify significant deficiencies in internal control identified during the audit we also report those in our Annual Governance Report .
Financial Statements audit	Audit of the draft financial statements to determine whether they give a true and fair view of the Council's financial affairs and the income and expenditure for the year. Deadline for issue of audit opinion and publication of the statement of accounts is 30 September 2014.	Start date agreed.	Annual Governance Report Target issue date September 2014. Opinion on the financial statements Target issue date September 2014.
Whole of government accounts audit	Audit of the consolidation pack for consistency with the audited statement of accounts. Consolidation pack opinion - deadline 3 October 2014.	Start date agreed.	Opinion on the WGA Consolidation Pack Target date October 2014.

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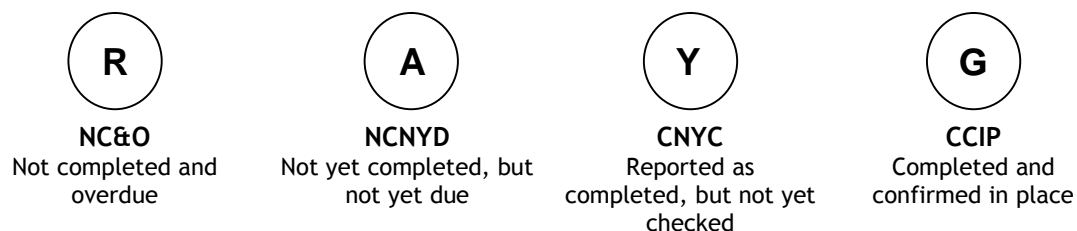
Area of work	Scope / Associated deadlines	Status	Outputs / Date
Use of Resources			
Use of resources	Review of use of resources based on: <ul style="list-style-type: none"> proper arrangements in place for securing financial resilience proper arrangements for challenging how the Council secures economy, efficiency and effectiveness. Conclusion to be given alongside the accounts opinion by the deadline of 30 September 2014.	Work in progress.	Annual Governance Report Target issue date September 2014. VFM conclusion Target issue date September 2014.
Reporting			
Annual Audit Letter	Public-facing summary of audit work and key conclusions for the year. To be finalised by 31 October 2014.	This will follow completion of the Audit.	Annual Audit Letter Target issue date October 2014.
Grants certification			
Grants and returns	To audit and submit grant claims and returns by the relevant deadlines.	Start date agreed.	All grants claims and returns to be audited in line with agreed schedule.
Grants Report	Summary of our certification work completed on 31 March 2014 claims, to be issued by February 2015.	To be drafted after certification work concluded.	Grants Report to those charged with governance to be issued by February 2015.

Appendix A: Action Plan

Summary of progress with implementing audit recommendations

This report is intended to provide the Audit Committee with an update of the progress that the Council has made in implementing our recommendations from the 2011/12 and 2012/13 audit.

We have received an update on progress from management and assessed whether the action taken by the Council addresses the expectations of the recommendation. This is included as a “RAG” assessment in the report with the following definitions:



2011/12 AUDIT RECOMMENDATIONS

Conclusions from work	Recommendations 2011/12	Management responses	Responsibility	Timing	Latest management update	RAG status
Financial statements						
6. Car Park Income Our testing identified that the Council do not complete a reconciliation between the amount of income received from the company which runs the credit card services for the Council's parking machines, and the amount of credit card payments made per the audit ticket from the individual parking machines. This means that the Council could be losing income if the correct amount is not being paid over by the credit card company.	Complete a reconciliation on a regular basis between the actual income received and the income per the receipts (minus any fee taken by the company) to ensure that income received through this means is at the level expected.	Agreed - ETE will carry out a monthly reconciliation of electronic car parking payments.	Jack Creeber (Car Parking Manager)	October 2012	Reconciliations are now undertaken and appropriate records are maintained. December 2013	<div style="text-align: center;"> <div style="border: 1px solid black; border-radius: 50%; width: 40px; height: 40px; margin: 0 auto; display: flex; align-items: center; justify-content: center;"> G </div> CCIP </div>

Internal controls						
<p>1. Reconciliations</p> <p>Our audit work identified that the bank and payroll reconciliations were not being completed on a monthly basis. This resulted in a delay in receiving the year end reconciliations for these areas and adjustments being required to be made to the financial statements as a result.</p> <p>We also identified that, since the implementation of Agresso, Officers have not been utilising the reconciliation / checks between the feeder modules as the system intends. Instead manual reconciliations were being used.</p>	<p>Ensure that all reconciliations are completed on a monthly basis and that the year end reconciliations are completed in time for the closure of the 2012/13 financial statements.</p> <p>Ensure that reconciliations within the Agresso system are completed as the system intended, making use of the automated reconciliation controls within the system.</p>	<p>Agreed.</p> <p>We are working towards that position, however there needs to be changes to systems outside of Agresso so that the cashbook information can be disaggregated in a way that enables automated reconciliation. Until automation can be successfully enabled, reconciliations will continue to be manually compiled.</p>	<p>Caroline Fozzard (Group Manager - Financial Planning & Control)</p>	<p>March 2013</p>	<p>Monthly reconciliations are being undertaken and work is on-going to ensure timely completion for the 2012/13 financial statements, which has resulted in a minimal balance for final reconciliation.</p> <p>Systems mapping work has been undertaken relating to the cash code on the general ledger. This has identified areas of further work to assist the reconciliation process.</p> <p>To enable the cashbook information to be disaggregated in a way that enables automated reconciliation, changes are needed to the cash receipting system. This system is now out to tender and will be upgraded for go-live April 2014.</p> <p>September 2013</p> <p>The tender process is complete and the provider has been chosen. The contract is to be signed shortly and project planning and preparation work is underway for planned implementation by April 2014.</p> <p>December 2013</p>	<p>G</p> <p>CCIP</p> <p>R</p> <p>NC&O See note ¹</p>

¹ The reconciliations are now being performed on a timely basis with only trivial un-reconciled differences remaining. The final solution to achieve the automatic reconciliation sought is currently being developed by management.

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Conclusions from work	Recommendations 2012/13	Management responses	Responsibility	Timing	Latest management update	RAG status
Internal controls						
					<p>The implementation is progressing well and export files that disaggregate the cashbook information have been tested successfully. Further testing will be carried out with go-live on schedule for 1st April 2014.</p> <p>March 2014</p> <p><i>The disaggregation of the cashbook went live on 1st April 2014 as planned. Work is currently underway to set up the auto-matching rules within the Agresso bank reconciliation module. When this work has been completed the module will be used with effect from 1st April 2014 to reconcile cash to bank</i></p> <p>June 2014</p>	

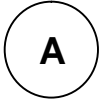

2012/13 AUDIT RECOMMENDATIONS

Conclusions from work	Recommendations 2012/13	Management responses	Responsibility	Timing	Latest management update	RAG status
<p>Title Deeds</p> <p>We identified that two of the land and buildings selected in our sample do not currently have title deeds registered with the land registry. If the assets are not registered it could leave other parties to make a claim that the asset belongs to them.</p>	<p>Put in place programme to review all land and buildings over the next few years to ensure that they are registered. This will ensure that there are no future legal implications regarding the ownership of council assets.</p>	<p>Many of the land and building assets have been owned by the Council for a great many years, before it was a requirement to register them with the Land Registry.</p> <p>The legal department have confirmed that the title deeds should be sufficient to prove ownership and the Council's interest will stay intact. However, if land is not registered it can affect the ease and speed of proving title, but not generally in proving ownership.</p> <p>The legal team have been undertaking a registration project and so far most of the Council's title has been registered. They have limited resources but are reviewing and dealing with this on an on-going basis.</p>	<p>Peter Tremayne (Acting Principal Solicitor)</p>	<p>On-going</p>	<p>The process is continuing and the Land Registry are currently examining titles passed over to the Southend-on-Sea Borough Council by Essex County Council on the 1998 reorganisation and registering where required.</p> <p>All registered deeds are being entered on the Atlas Mapping system along with general ownership.</p> <p>The project is on-going. December 2013</p> <p>Project is on-going March 2014</p> <p><i>Project is on-going June 2014</i></p>	<p>A</p> <p>NCNYD</p>

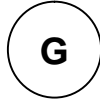
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Conclusions from work	Recommendations 2012/13	Management responses	Responsibility	Timing	Latest management update	RAG status
<p>Unpresented cheques</p> <p>At the year end there are 317 cheques older than 1 year, included within unpresented cheques list. These cheques total a trivial amount of £90,327.36.</p> <p>Given the age of these cheques they are unlikely to be cashed now.</p>	<p>Review the unpresented cheque list for all cheques over one year old and cancel these items.</p>	<p>A review is currently underway of the cheque reconciliation process and this includes those cheques deemed to be 'out of date'. Once this review has been completed, these items will be actioned appropriately.</p> <p>This understatement should be viewed in the context of the overall cash and cash equivalents balance at 31/3/13 of £34 million.</p>	<p>Caroline Fozzard (Group Manager - Financial Planning & Control)</p>	<p>June 2014</p>	<p>This cheque reconciliation review has been completed, including those cheques deemed to be 'out of date'. Journals have been posted to action these as appropriate. December 2013</p> <p>BDO will be undertaking their interim audit work in late March/early April and it is expected that this will be checked during that audit. March 2014</p>	<p>G</p> <p>CCIP</p>
<p>Related party declaration forms</p> <p>An officer who left the Council during the year failed to return their declaration forms as at the date of the audit.</p> <p>There is the potential that related party transactions may be taking place without the council's knowledge, leading to error in disclosure.</p>	<p>Include the requirement for a related party form to be completed by relevant staff within the staff leaving procedures.</p>	<p>Agreed.</p>	<p>Joanna Ruffle (Head of People and Policy)</p>	<p>December 2013</p>	<p>Completed - November 2013. The leavers form has been appropriately amended. December 2013</p> <p>No further action required. March 2014</p>	<p>G</p> <p>CCIP</p>

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Conclusions from work	Recommendations 2012/13	Management responses	Responsibility	Timing	Latest management update	RAG status
Related party transactions For a number of transactions disclosed as related parties it was not clear from the information available to us whether they meet the definition of a related party. There is the potential that related party transactions may be over disclosed	During the accounts production process consider how the proposed transaction meets the definition within the Code of a related party transaction to be disclosed.	Agreed. An appropriate management review will be undertaken.	Ian Ambrose (Group Manager: Financial Management)	June 2014	Issue will be raised with relevant staff during the pre-planned year end training sessions being held in January and March 2014. December 2013 Issues have also been discussed with BDO during year-end planning meetings, with further guidance promised from BDO. March 2014 Complete and ongoing for each future years accounts production June 2014	 A NCNYD
Raising of invoices There are no checks in place to ensure that all invoice requests are raised and have been raised accurately. This could lead to invoices not being raised leading to a reduction in the income received by the Council.	Internal Audit has raised that a check needs to be put in place to ensure: <ul style="list-style-type: none"> delays when raising invoices are detected errors made when raising of invoices are corrected all invoices requested are produced 	Agreed. Revised processes went live on Civica, the Council's EDRMS system, in July. The effectiveness of the revised control procedures will be monitored on an on-going basis.	Christine Lynch (Group Manager: Revenues)	March 2014	Since July all invoice requests have been automatically imported to Civica. Weekly Management check now in place. December 2013 No further action required. March 2014	 G CCIP

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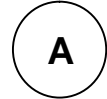
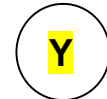
Conclusions from work	Recommendations 2012/13	Management responses	Responsibility	Timing	Latest management update	RAG status
Raising of credit notes Internal audit identified a number of credit notes which had not been appropriately authorised. Credit notes are inappropriately raised reducing the income due to the council.	Internal Audit has recommended that a Scheme of Delegation with appropriate authorisation levels is determined and implemented and evidence of this exercise and the approvals sought is retained.	Agreed. All relevant budget holders have been contacted seeking the scheme of delegation for credit note approval.	Christine Lynch (Group Manager: Revenues)	March 2014	Credit Notes - Procedure Note now in place, all requests must be agreed by authorised signatory. December 2013 No further action required. March 2014	<div>  CCIP </div>

<p>Adult Social Care Debt</p> <p>Through our testing of adult social care income it was identified that the property value used as a cap when calculating the debt to be recognised is based upon the representations of the client about the property value and is not verified to an external valuer's opinion.</p> <p>This could mean that the council is unable to reclaim all of the debt if the property cannot be sold for as much as the client is claiming. It could also mean that the value of debt may be understated if the value of the property is more than the client claims it is worth.</p>	<p>Obtain a valuation of the property when the client first enters the care system and subsequently review this valuation every 5 years on a rolling basis, in accordance with the suggestions from the Group Manager (Department for People).</p>	<p>We are now requesting those who have been on a deferred payment for more than a year for a valuation from an estate agent and we will continue to ask for them on an annual basis thereafter.</p>	<p>Sarah Baker (Group Manager: Department for People)</p>	<p>Immediate</p>	<p>We continue to request an estate agent valuation for those who have been on a deferred payment for more than a year and on an annual basis thereafter.</p> <p>At the start of the deferred payment period, an estimated valuation is obtained from the Zoopla website which gives us an idea of what the value of like properties are in the area.</p> <p>December 2013</p> <p>We continue to request an estate agent valuation for those who have been on a deferred payment for more than a year and on an annual basis thereafter.</p> <p>At the start of the deferred payment period, an estimated valuation is obtained from the family and we may compare this valuation with other like properties in the area</p> <p>We ask for the professional valuation at the first year review, as by then families/service users/the authority will know more what is happening and things are more settled. With property values in Southend we are not at risk of reaching property value within one year.</p> <p>March 2014</p> <p>No further action required</p> <p>June 2014</p>	<div data-bbox="1912 215 2011 316" data-label="Image"></div> <p>CNYC</p>
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2012/13 GRANTS RECOMMENDATIONS

Conclusions from work	Recommendations 2012/13	Management responses	Responsibility	Timing	Latest management update	RAG status
HOUSING AND COUNCIL TAX BENEFIT SUBSIDY						
A number of errors were identified during our testing on the input of income and the classification of overpayments.	<p>Re-enforce key messages from Training provided in Jan 2013.</p> <p>Carry out regular checking of a number of claims to ensure that:</p> <ul style="list-style-type: none"> Income has been input correctly. Overpayments have been correctly classified. <p>Check a sample of claims during the period from March - Dec 13. Ensure that any amendments are made before the claim form is run.</p> <p>Carry out 40 plus testing in the areas where errors were identified, during 2012/13, to enable timely completion of the audit.</p>	<p>Agreed - issue to be reiterated at team Leader meetings and through team meetings</p> <p>Additional resource introduced on checking claims 5 days a week to support quality assurance team and increase the volumes checked</p> <p>Team leaders to check high value Admin Delay overpayments to check correctly classified. To be reviewed regularly by Asst. Benefit Manager.</p> <p>Additional resource introduced on checking claims 5 days a week to support quality assurance team and increase the volumes checked by time of External Auditors sampling.</p> <p>This will be done by quality assurance team by time of External Auditors sampling.</p>	<p>Asst Benefit Managers</p> <p>Asst Benefit Managers</p> <p>Team Leaders & Asst Benefit Manager</p> <p>Asst Benefit Manager</p> <p>Asst Benefit Manager</p>	<p>February 2014 & ongoing</p> <p>Implemented January 2014</p> <p>Implemented January 2014</p> <p>Implemented and ongoing</p> <p>Implemented and ongoing</p>	<p>Completed in February 2014 and is an ongoing agenda item. June 2014</p> <p>Completed in January 2014 & Ongoing Action June 2014</p> <p>Completed in January 2014 & Ongoing Action June 2014</p> <p>Complete June 2014</p> <p>Complete & Ongoing Action June 2014</p>	<div style="text-align: center;">  Y CNYC </div>


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Conclusions from work	Recommendations 2012/13	Management responses	Responsibility	Timing	Latest management update	RAG status
Our testing identified a number of uncashed cheques that should not have been included in Cell 179 as they had not been stopped during 2012/13.	Review a sample of uncashed cheques included within cell 179 to ensure that they are appropriately included in this cell.	Agreed will be added as a task for the QA team.	Asst Benefit Manager & Quality Assurance Team	June 2014	On target June 2014	 NCNYD
A large number of LA error and administrative delay errors were identified during our testing. Resulting in the council breaching the upper threshold and losing subsidy on these overpayments.	Regularly monitor the value and number of LA error/ administrative delay errors and the days taken to process amendments. Consider the need of re-directing resources where delays in processing are identified.	To be covered by QA team and Team Leaders and reported monthly to Revenues & Benefits meeting. Agreed. Where delays are identified additional resources will be put in place to reduce processing times	Quality Assurance Team & Asst Benefit Manager GM - Benefits	Implemented February 2014 Implemented and ongoing	Completed in February 2014 & Ongoing Action June 2014 Complete June 2014	 CNYC

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Conclusions from work	Recommendations 2012/13	Management responses	Responsibility	Timing	Latest management update	RAG status
The Council is proposing to remove all old information from the Eclipse system, which is no longer supported, (the system includes old claim form and evidence provided by claimants). There is a risk that data is deleted and therefore the entries within the subsidy claim can not be supported, which would result in a loss of subsidy.	Ensure that up to date information is held for all claimants. In particular, write to claimants where they are in receipt of war pensions or private pensions. (these are the cases where information tends to be old or out of date).	<p>New claims data has now been transferred from Iclipse</p> <p>A plan is being drafted to write to all affected claims to get up to date evidence onto Civica.</p> <p>Claims where War Pensions and/or private pension affect the calculation of benefit to be written to, to request current evidence of income.</p>	<p>Asst Benefits Manager</p> <p>Asst Benefits Manager</p> <p>Asst Benefits Manager</p>	<p>Completed</p> <p>Completed February 2014</p> <p>February 2014</p>	<p>Complete June 2014</p> <p>Completed in February 2014 June 2014</p> <p>Completed in February 2014 June 2014</p>	<p>Y</p> <p>CNYC</p>
TEACHERS PENSION FUND						
Form EOYCd was not made available by the Council until 20 November 2013.	Agree form EOYCd with Teachers' Pensions and submit the form to the external auditors for certification by no later the deadline specified by Teachers' Pensions.	Agreed. Return to be submitted in line with deadline.	Sue Putt Group Manager	September 2014	<p>On target March 2014</p> <p>Initial return has been submitted to Teachers Pensions and External Audit June 2014</p>	<p>A</p> <p>NCNYD</p>

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Conclusions from work	Recommendations 2012/13	Management responses	Responsibility	Timing	Latest management update	RAG status
A large number of errors were found with the Teachers' pension return that was submitted for audit. This was because the figures originally included could not be supported by reports from the payroll system.	<p>Maintain working papers to support form EOYCd. These should be clearly cross-referenced to both the final version of form EOYCd and appropriate supporting evidence (e.g. reports from the Agresso payroll system, documentation to support adjustments).</p> <p>Arrange for form EOYCd, the supporting working papers and associated evidence to be independently reviewed prior to submission to the external auditors for certification.</p> <p>Carry out a dry run of compiling the claim form at month six to ensure that all evidence is available to support the entries.</p>	<p>Clear process to be put in place for any paperwork undertaken. Automation of processes to be developed within Agresso to minimise paper requirements.</p> <p>Reports being developed to ensure they meet the required needs of the EOYCd.</p> <p>Academies and Community Schools to be separated on reports.</p> <p>A test run will be completed to ensure all processes are in place and reports accurate.</p>	Sue Putt Group Manager	January 2014, test run in February 2014.	<p>Reports have now been created which eradicates the need for manual calculation and ensures that reconciliation issues are resolved. Final testing of these reports is underway. Once completed these test results will be reviewed by Internal Audit. BACs reports are now separated in respect of Academy & Community Schools.</p> <p>March 2014</p> <p><i>Internal Audit have reviewed processes and are satisfied with the new arrangements in place and work has been completed with the Agresso Support Team on the relevant reporting requirements.</i></p> <p><i>June 2014</i></p>	 CNYC

