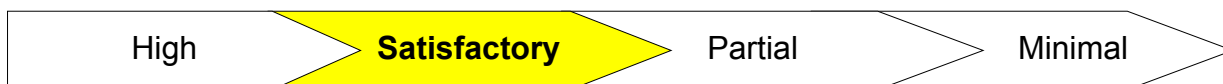


## Appendix 1b: Assurance and Themes

### Assurance



### Public Health, Health Protection

#### Objective

To assess whether there are robust policies, procedures and working arrangements in place with relevant parties to ensure public safety, prevent transmission of diseases and manage incidents which threaten the public's health.

#### Themes

Overall, the Council is discharging its regulatory duties effectively with regard to the protection of the local population's health. The policy, procedure and working arrangements framework includes:

- a comprehensive Emergency Plan and Combined Operating Procedures in Essex (COPE) for multi-agency responsiveness to emergencies developed by the Essex Resilience Forum
- Business Continuity Procedures for the in-house service
- Cold Weather and Heatwave Plans adopted from Public Health England
- Seasonal Influenza Plan created with local partners
- an overarching plan for Control of Communicable Disease developed by Public Health England Essex Health Protection Team on behalf of Essex Directors of Public Health, Chief Officers of Local Authority Environmental Health Departments

All plans went through a high level of review, involving the Director of Public Health, the Local Health Resilience Partnership and Public Health England's Local Health Protection Team, to ensure they followed good practice.

A Memorandum of Understanding is in place between the members of the Local Health Resilience Partnership. This outlines the key roles and responsibilities of partners in the event of a significant public health incident or outbreak, as well as the agreement to provide resources and help to fellow partners.

To gain assurance regarding the preparedness of partner organisations to address public health issues, responsibility for which is defined within the Health & Social Care Act 2012, the Council is part of two Essex-wide groups. These groups also conduct exercises based on potential health protection scenarios and assess their success to ensure lessons are learnt. The Council also gains continuous assurance from the activities of Public Health England and the Local Health Protection Team.

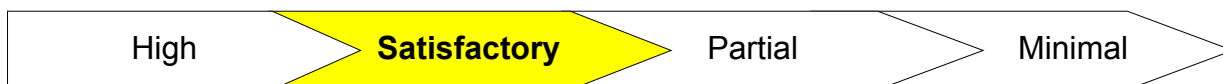
The budget for Health Protection within the Council is approximately £15,000. Whilst relatively small, it may be able to reclaim monies from partner health bodies if it was required to significantly increase spend in response to a significant public health incident, as part of a risk sharing agreement.

Increased reporting to Members and Senior Management is required to provide assurance regarding the work that the Director of Public Health and Public Health Team are carrying out in relation to health protection.

Number of actions agreed: 1

## Appendix 1b: Assurance and Themes

### Assurance



### Key Financial Systems

#### Objective

To assess whether the key controls in the following financial systems effectively prevent or detect material financial errors, on a timely basis, so that this information can be relied upon when producing the Council's statement of accounts.

#### Scope and Control Opinions

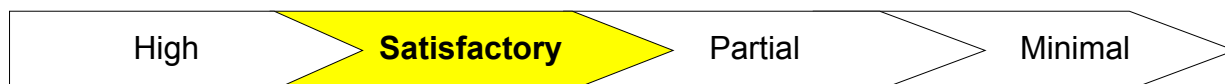
The audit evaluated the adequacy and effectiveness of the design and operation of the key controls listed in the table below, which also shows the assessed strength of each control.

#### Council Tax

Key controls audited	Strength of control
<ul style="list-style-type: none"> <li>The list of properties subject to Council Tax is complete and accurate per the Local Land and Property Gazetteer and the Valuation Office notifications.</li> </ul>	<b>High</b>
<ul style="list-style-type: none"> <li>The total amount of Council Tax to be collected from all properties is set up accurately, on a timely basis.</li> </ul>	<b>Satisfactory</b>
<ul style="list-style-type: none"> <li>Discounts, disregards, exemptions and reliefs are accurately set up, on a timely basis.</li> </ul>	<b>High</b>
<ul style="list-style-type: none"> <li>In-year adjustments to Council Tax accounts are accurate, applied promptly and supported by appropriate evidence to confirm their validity (i.e. change of occupancy, addition and removal of properties).</li> </ul>	<b>High</b>
<ul style="list-style-type: none"> <li>Correct direct debits are raised.</li> </ul>	<b>High</b>
<ul style="list-style-type: none"> <li>Payments received are accurate, complete and allocated to the correct Council Tax account, in a timely manner.</li> </ul>	<b>High</b>
<ul style="list-style-type: none"> <li>Reconciliations between the Council Tax and General Ledger systems are complete, accurate and timely.</li> </ul>	<b>High</b>
<ul style="list-style-type: none"> <li>Staff declare relevant interests and appropriate action is taken to avoid conflicts of interest when allocating work.</li> </ul>	<b>Partial</b>
<ul style="list-style-type: none"> <li>Staff access to, and permissions within, the Council Tax system are restricted, according to assigned roles and responsibilities.</li> </ul>	<b>High</b>

## Appendix 1b: Assurance and Themes

### Assurance



Key controls audited	Strength of control
<ul style="list-style-type: none"> <li>Previous audit recommendations have been implemented properly, in a timely manner.</li> </ul>	<b>High</b>

### Issues (where partial or minimal assessment is given)

Staff have not updated their declarations of interest statements since June 2014. Action will be taken to refresh them this year.

Number of actions agreed: 2

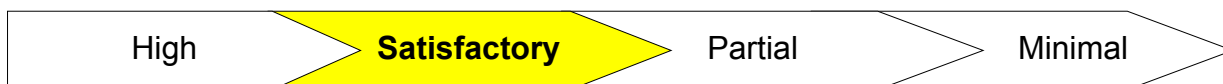
### General Ledger

Key controls audited	Strength of control
<ul style="list-style-type: none"> <li>Reconciliations between all key financial systems and the General Ledger are complete, accurate and timely.</li> </ul> <p><i>Note: This audit opinion is influenced by the reconciliations to the General Ledger that were tested within all of the other key financial systems audited this year.</i></p>	<b>Satisfactory</b>
<ul style="list-style-type: none"> <li>Reconciliations between the General Ledger and the bank account/s are complete, accurate and timely.</li> </ul>	<b>High</b>
<ul style="list-style-type: none"> <li>Journals are accurate, authorised and supported by appropriate evidence to confirm their validity.</li> </ul>	<b>Satisfactory</b>
<ul style="list-style-type: none"> <li>Virements are accurate, authorised and supported by appropriate evidence to confirm their validity.</li> </ul>	<b>High</b>
<ul style="list-style-type: none"> <li>Previous audit recommendations have been implemented properly, in a timely manner.</li> </ul>	<b>Satisfactory</b>

Number of actions agreed: 3

## Appendix 1b: Assurance and Themes

### Assurance



### Housing Benefits

Key controls audited	Strength of control
<ul style="list-style-type: none"> <li>Applicable Housing Benefit rates and eligibility parameters are amended accurately and completely on a timely basis.</li> </ul>	<b>High</b>
<ul style="list-style-type: none"> <li>There are appropriate arrangements in place to check that claims are processed by staff accurately, based on the supporting evidence.</li> </ul>	<b>Satisfactory</b>
<ul style="list-style-type: none"> <li>There are appropriate arrangements in place to check that payments made to claimants are accurate.</li> </ul>	<b>Satisfactory</b>
<ul style="list-style-type: none"> <li>Reconciliations between the Housing Benefit and General Ledger systems are complete, accurate and timely.</li> </ul>	<b>High</b>
<ul style="list-style-type: none"> <li>Staff declare relevant interests and appropriate action is taken to avoid conflicts of interest when allocating work.</li> </ul>	<b>Partial</b>
<ul style="list-style-type: none"> <li>Staff access to, and permissions within, the Housing Benefit system are appropriately restricted according to assigned roles and responsibilities.</li> </ul>	<b>High</b>
<ul style="list-style-type: none"> <li>Previous audit recommendations have been implemented properly, in a timely manner.</li> </ul>	<b>High</b>

### Issues (where partial or minimal assessment is given)

Staff have not updated their declarations of interest statements since June 2014. Action will be taken to refresh them this year.

*Note:*

Significant changes have been made to the quality assurance function within the Housing Benefit team during the year.

These changes have significantly strengthened the arrangements for confirming the appropriateness of claims and accuracy of payments made. As they were relatively new when the audit was completed, it is not possible to comment at this time, on their effectiveness in reducing errors in claims processed.

*Caveat: The audit did not include testing individual claims to ensure they had appropriate supporting evidence or that the calculation is correct, as this is done extensively by External Audit when auditing the Housing Benefit Grant Claim.*

Number of actions agreed: 1