

Report Number/Date	Title	Opinion	No. of Priority One's	Details of Recommendation	Implemented	Responsible Officer	Comments	Risk of fraud or loss
ACS/068/01/2011	Emergency Accommodation & Rent Accounts	Limited Assurance	1 (Nov 2012)	<p>Service Teams, including LATCH, Leaving Care Services, Core and Cluster (now Supported Living), Traveller and Orchard and Shipman are not recovering rent arrears or monitoring the debts of their clients, which on 10/2/12 gave an accumulative total of £533,753.50 in these groups. Teams do not currently have access to the accounting files on Anite.</p> <p>In addition, these teams do not hold detailed procedures to outline the process for the recovery of debts.</p> <p>The previous audit also highlighted problems with rent arrears in emergency accommodation. Total rent arrears for current and former clients stands at £1,266,528 compared to £1,268,466 in January 2012. (Nov 2012)</p>	In progress	Exchequer Manager/Liberata Sundry Debtors Section Manager/Group Manager Leaving Care Team/Group Manager Residential Services/Group Manager Housing Needs	The recommendation originates from the audit report finalised in November 2012. The progress towards implementation has been reported to Members at each Audit Sub Committee since 2013; updating on the level of rent arrears which at that point, total arrears were £1.9m. The latest position reported to the March 2015 meeting was that:- i) rent arrears procedures are now in place for both current and former clients in each of the 8 categories of temporary accommodation; ii) Officers in each section responsible for rent arrears do have access to the ANITE Housing Rents system and are therefore monitoring. However as at December 2014 the rent arrears from current and former across the Authority was £3.5m but this included write offs to be processed and unreconciled accounts held by Orchard and Shipman. The outstanding priority 1 recommendation relating to the level of rent arrears will be reviewed once the planned audits of ECHS debt and the Orchard and Shipman contract have been completed.	High
CYP/024/01/2012	Behaviour Services	N/A	7 (Nov 2012) 4 o/s (Mar 2013) 1 o/s (Nov 2013)	<p>Part 2 (Nov 2012)</p> <p>Three of the 7 priority one recommendations have been implemented. (Mar 2013)</p> <p>Six of the 7 priority one recommendations have been implemented (Nov 2013)</p>	Implemented	Assistant Director ECS	<p>To be followed up as part of 2013/14 audit. Expanded in Part 2. (Jun 2013 + Nov 2013)</p> <p>Expanded in Part 2 (Mar 2014 + Jun 2014 + Nov 2014)</p> <p>Only one priority one recommendation of the original 7 remained outstanding relating to an uncollected debt for provision of respite services to the Academy School for £34K, the school has disputed. The focus with the school has been on the recovery of the outstanding loan which is detailed below. The School has in the past maintained that this service was they believed offered at no cost by the previous Head of Behavioural Services. The documentation to support the debt is not available and there is little prospect of recovering this debt. It has been suggested that this debt be written off which ECHS are currently considering. We have therefore removed the priority recommendation from the register. (Mar 2015)</p>	High

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RD/018/01/2013 (Finance)	Insurance Investigation	N/A	11 (Nov 2013) 4 o/s (Jun 2014) 2 o/s (Nov 2014) 1 o/s (Mar 2015)	Part 2 - 7 of the 11 priority one recommendations have been implemented (Jun 2014) Part 2 - 9 of the 11 priority one recommendations have been implemented (Nov 2014) Part 2 - 10 of the 11 priority one recommendations have been implemented (Mar 2015)	In progress	Director Of Finance	Action ongoing (Nov 2013) See update in Part 2, 4 o/s to be followed up as part of the audit planned for Insurance in 2014/15 (Mar 2014 + Jun 2014) See update in Part 2 (Nov 2014 + Mar 2015)	High
R&R/001/01/2013 (Environment)	Libraries Staff Investigation	Limited Assurance	2 (Nov 2013) 1 o/s (Mar 2014)	Part 2 - 2 priority one recommendations made following investigation. (Nov 2013) One has been implemented (Jun 2014)	Implemented	Libraries Operations and Commissioning Manager/ Stock Services Manager	Ongoing action (Nov 2013) Ongoing action - see update in Part 2 (Mar 2014 + Jun 2014 + Nov 2014) Recent audit of Libraries has shown that there are controls over stock (Mar 2015)	High
CEX/062/01/2013 (HR)	Mobile Phone Investigation	Limited Assurance	1 (Nov 2013)	Part 2 (Nov 2013)	Implemented	Director of HR	Agreed to take ownership and that the wording of the policy will be amended. (Nov 2013 + Mar 2014 + Jun 2014) 1 rec about updating mobile phone policy and uploading to One Bromley fully implemented. (Nov 2014)	High

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R&R/012/01/2012 (Corporate Services)	Building Maintenance	Limited Assurance	1 (Nov 2013)	<p>The department must comply with the requirement 1.2 and 8.1.3 of the Contract Procedure Rules.</p> <ul style="list-style-type: none"> • "Officers shall not sub divide work which could reasonably be treated as a single contract." • "The total estimated value of orders for a given type of goods, services or works should where ever practicable be amalgamated for the purpose of determining procurement procedures." <p>They should review the practices and procedures to identify cumulative spend with individual suppliers. Where spend exceeds limits indicated in Contract Procedure Rules quotes or tenders should be sought.</p>	Implemented	Head of Operational Property	Tested as part of the 2014/15 Building Maintenance audit 2014-15. The recommendation has been implemented.	High
CEXFin/009/2013	Creditors	Limited Assurance in the area of orders not being raised	1 (Jun 2014)	<p>5/27 payments sampled (excludes Confirm payments from the sample of 35) had orders raised on the same day as or after the invoice date. A 'retrospective purchase order' report was run in May 2013. This showed 4,788 retrospective purchase orders had been made in the period 30/01/13 to 30/05/13, with 68% of these attributed to 30 officers. However further examination of this report identified duplicated purchase order lines therefore producing inaccurate results with the actual total of 3,290 retrospective order being raised during the period. This would reflect new results to identify areas of concern. (Jun 2014)</p>	In progress	Exchequer Manager	<p>Agreed by management and corrective action in progress (Jun 2014)</p> <p>A 'retrospective purchase order' report was run in October 2014. This showed 1834 retrospective orders had been made in the period 1/6/14-31/8/14. This report was not compared to the previous results as this new report covered a different part of the financial year and a shorter time span. Management is addressing the problem and the outcome will be reported in the Creditors Audit to be carried out later in the year. (Nov 2014)</p> <p>Report run for 1/01/14 to 31/01/15 and shows roughly 691 retrospective orders being raised per month rather than previous 823. (Mar 2015)</p>	High

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ECHS/005/2013	Transformation of Community Equipment Service (TCES)	Limited Assurance	3 (Jun 2014)	Verification of invoices Stock Reconciliation/Stock Charges and Contract Monitoring (Jun 2014)	Implemented	Head of Assessment & Care Management & Commissioning.	Agreed by management (Jun 2014) Three priority 1 recs on invoice checking, stock control and performance monitoring have been implemented. See progress report. (Nov 2014)	High
ECH/017/01/2014	Family Placements	No Assurance	8 (Nov 2014)	Significant findings in relation to the following areas :-Overpayments , Savings, Legal Orders, Connected Persons Allowances, Residence Orders, Adoption Allowances, Special Guardianship Orders and Training. (Nov 2014)	In progress	Assistant Director, Safeguarding & Social Care.	Agreed by management, implementation in progress. (Nov 2014) There will be a full follow up to the recommendations in 2015/16, but from discussions with management it does indicate that there has been progress to implement them. See Part 1 progress report for update. (Mar 2015)	High
CX/046/01/2013	Review of Essential Car Users	Limited Assurance	3 (Nov 2014)	1.To review lump sum payments to all non and infrequent users highlighted in the audit. 2.Ensure that officers have adequate insurance to cover business use and a valid driving licence. Officers should report any change in circumstances that prevents them driving. Recovery of overpayment to be actioned from a case identified in the audit. 3.The criteria for essential car user allowance should be reviewed as it potentially creates an anomaly for casual users who claim regular and substantial mileage. (Nov 2014)	In progress	Director of HR	All recommendations have been accepted by management and will be addressed as part of a review of the scheme and the criteria. See progress report. (Nov 2014) A recent decision has been made to continue the essential car user scheme for 2015/16 . We have not followed up the recommendations and will do so before the next cycle of this committee in June 2015. See Part 1 - progress report. (Mar 2015)	High

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ECH/018/01/2013	Review of Leaving Care (Payment to Clients)	Nil Assurance	9 (Nov 2014)	Significant findings in relation to the following areas:- Policies and procedures, documents to support payments, authorisation of Request for Finance Forms, cash payments to bank accounts, monitoring of payments, reconciliations, pathway plans, use of the purchase card and cash security. (Nov 2014)	In progress	Group Manager LCT	Recommendations agreed by management (Nov 2014) The Head of Service and senior managers have made significant improvements to the procedures relating to payments to leaving care clients and cash handling within the division. However these procedures have only been operational for short time and will need to be tested during the follow up audit, planned for quarter 1 in 2015/16. See Part 1 - progress report. (Mar 2015)	High
CX/051/01/2014	IT Database (Hardware, Software & Licencing)	Limited Assurance	1 (Nov 2014)	The Authority have been paying for 2800 mobile license support packages for the last 2 years, when the actual number of users was considerably lower (Approx 1800). Not possible to identify the exact number of users, resulting in overpaid invoices of approximatley £12,000 per year. (Nov 2014)	Implemented	Head of ICT	Head of ICT to request Capita to produce a report of the exact number of users including contractors who we paying for. Have confirmed that prior to paying next time they will only pay for known users. This whole process is dependant on the leavers procedure being followed. (Nov 2014) Priority one on key fobs implemented (Mar 2015)	High
ECS/2014	Fixed Penalty Notices	N/A	6 (Nov 2014) 5 o/s (Mar 2015)	See part 2 (Nov 2014) See part 2 - 3 partially implemented relating to reconciliation of FPN's, procedures and availability of prime documents. 2 not implemented relating to the transfer to the PCN system and the formal agreement of the nil cost contract with Ward wef 01.09.14. (Mar 2015)	In Progress	Asst Dir. S.S & Greenspace	See Part 2 (Nov 2014) Recommendation to approach previous contractor to pursue compensation implemented - see Part 2 (Mar 2015)	High
ECH/035/01/2014	Transition Team	Limited Assurance	1 (Mar 2015)	Direct payment service agreements were found to either be in overpayment due to the incorrect amount being paid or the incorrect time period e.g term time only. Underpayments were found due to the rates not being uplifted on review as expected or the incorrect amount being paid. (Mar 2015)	In progress	Joint Team Manager, CLDT.	See part 1 progress report (Mar 2015)	High