

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Executive

Audit and Performance Review Committee : 10 August 2011

Subject: Internal Audit Action Plans issued during the period from 15 April to 14 July 2011.

1. Purpose

- 1.1** To present to the Committee the Internal Audit Section action plans issued to directorates during the period from 15 April to 14 July 2011.

2. Background

- 2.1** When audit reports are issued by the Internal Audit Section departmental management are provided with an action plan. Copies of the two action plans agreed and issued, during the period from 15 April to 14 July 2011, are contained in Appendix A.
- 2.2** Further information on these audits is provided in Section 3 below.

3. Main Issues

Key points on agreed action plans issued

- 3.1** An outline of the subject matter of the audit work is provided below, along with the key issues which emerged.

Action Plan 1: Housing Benefit Overpayments

- 3.2** The audit focused on the following areas:

- Policies, procedures and training
- Identification and calculation of overpayments
- Recording and notification of overpayments
- Debt recovery
- Reductions and write-offs
- Performance reporting

- 3.3** The review highlighted that opportunities exist to enhance the service provided, the most important of which is listed below:

- Outstanding overpayments should be regularly monitored to ensure appropriate recovery action is in place.

- Authorisation of write-offs in accordance with the Financial Regulations.

Action Plan 2:

3.4 The audit focussed on the following areas:

- Capital Accounting
- Final Accounts
- Whole of Government Accounts

3.5 The review highlighted that opportunities exist to enhance the service provided, the most important of which is included below:

- Updating of the Capital Guidance Manual

4. People Implications

4.1 There are no personnel issues.

5. Financial Implications

5.1 There are no financial implications.

6. Risk Analysis

6.1 The key areas of work performed by both Internal Audit and External Audit are carried out according to a risk based approach that determines the nature, extent and timing of the required audit assignments.

6.2 In addition, action plans for individual reports tend to prioritise recommendations in terms of how promptly they should be implemented, i.e.:

- High: up to three months
- Medium: between three and six months
- Low: between six months and one year

Therefore, any delay in the implementation of report recommendations may lead to key Council activities being exposed to a greater level of risk.

7. Equalities, Health & Human Rights Impact Assessment

7.1 There are no issues identified.

8. Strategic Assessment

- 8.1** This report relates to fit for purpose service delivery models for continuous improvement.

9. Conclusions and Recommendations

- 9.1** Two Internal Audit action plans have been issued to management as detailed at Section 3 and Appendix A to this report.
- 9.2** The Committee is asked to note the contents of these reports.

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Chief Executive
Date: 20 July 2011

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Appendix A: Agreed Action Plans issued during the period
15 April to 14 July 2011

Background Papers: Internal Audit Reports

Wards Affected: All Wards