

Systems Review Action Plan: Housing Benefit Overpayments S/007/11**Action Plan 1****Date Issued : May 2011**

Ref. No.	Finding	Recommendation	Priority	Management Comment	Manager Responsible	Date to be Completed By
1.	<u>Non- Recoverable Overpayments</u> In a number of cases where a decision was made not to recover overpayments this was due to the lack of pursual of the debts over several years.	It is recommended that procedures are put in place to ensure all outstanding overpayments are regularly monitored and that appropriate recovery action is in place.	Medium Risk	Agreed. The cases that were included in the testing were old cases prior to the implementation of iworld debtors, new procedures and the restructure of the Revenues & Benefits Section.	Marion Smith Section Head – Revenue & Benefits	Complete
2.	<u>Write-Offs</u> Non-recoverable overpayments are written-off on the authorisation of a Team Leader which is not in accordance with the council's current Financial Regulations.	Non-recoverable overpayment write-offs should be actioned in accordance with the Financial Regulations, Section D4. This requires individual sums exceeding £500 to be approved by Council. Amounts up to £500 may be written-off on the authority of the Head of Finance.	Medium Risk	A formal policy for dealing with technical non-recoverable overpayments will be incorporated in the re-draft of the Financial Regulations to be presented to Council in June 2011. Write-offs will be actioned in accordance with the new Financial Regulations.	Marion Smith Section Head – Revenue & Benefits	June 2011

Systems Review Action Plan: Main Accounting**Action Plan 2****Date Issued: July 11**

Ref. No.	Finding	Recommendation	Priority	Management Comment	Manager Responsible	Date to be Completed By
1.	<u>Capital Guidance Manual</u> The current manual contains contradictory guidance in that there are two depreciation policies noted. The manual also requires updating to take account of IFRS requirements.	It is recommended that the capital guidance manual is updated for IFRS and to clarify the correct depreciation policy.	Medium Risk	The updated capital guidance manual will be finalised prior to the start of the capital process for 2011/12 final accounts.	Jennifer Ogilvie Business Unit Finance Partner (Strategic Finance & Development)	31/12/11