

Audits finalised since the September 2015 meeting of the Audit Committee

Audit Title:		NNDR				Date of Report:		7 th October 2015		
Number of 'High Priority' Recommendations:		0	Current Audit Opinion:		1	Previous Audit Opinion:		1	Overall Evaluation (Risk):	Moderate
<u>Key Recommendations</u> <ul style="list-style-type: none">There are no key recommendations made as a result of this review.										

Audit Title:	Health Protection Assurance Framework							
Date of Report:	October 2015				Materiality/Impact:		High	
Number of 'High Priority' Recommendations:	0	Current Audit Opinion:	2	Previous Audit Opinion:	n/a	Overall Evaluation (Risk):	Moderate	
<u>Key Recommendations</u> There are no key recommendations made as a result of this review.								

Audit Title:	Post Room Logistics						
Date of Report:	October 2015				Materiality/Impact:		n/a
Number of 'High Priority' Recommendations:	1	Current Audit Opinion:	n/a	Previous Audit Opinion:	n/a	Overall Evaluation (Risk):	n/a (consultancy work)
<u>Key Recommendations</u> The key recommendation made as a result of the review is: <ul style="list-style-type: none"> The key purpose and responsibilities of the Post Room should be established along with the agreed management arrangements. Once this has been agreed a business plan and timetable for delivery of the core service should be agreed and published. 							

Appendix 1

Audit Title:	Adult Social Care: Financial Assessments						
Date of Report:	September 2015			Materiality/Impact:		High	
Number of 'High Priority' Recommendations:	1	Current Audit Opinion:	2	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	Moderate
<u>Key Recommendations</u> The key recommendation made as a result of the review is: <ul style="list-style-type: none"> Clarification should be sought on whether financial assessments for non-residential care should be carried out using the minimum income guarantee figures, as set out in the Care and Support Regulations 2014 (and subsequent circulars issued by the Department of Health), instead of the DWP income support figures plus a 25% buffer. It should also be determined whether the assessments are required to include an allowance where the service user has a dependent child who is a member of the same household (as set out in the Regulations).							

Audit Title:	Investigations						
Date of Report:	October 2015				Materiality/Impact:		n/a
Number of 'High Priority' Recommendations:	n/a	Current Audit Opinion:	n/a	Previous Audit Opinion:	n/a	Overall Evaluation (Risk):	n/a (consultancy work)
<u>Key Recommendations</u> The following investigations were completed by Internal Audit:: <ul style="list-style-type: none"> • Inv. 15/16-2 • Inv. 14/15-4(a) 							

Appendix 1

Audit Title:	NNDR Valuations						
Date of Report:	September 2015				Materiality/Impact:		n/a
Number of 'High Priority' Recommendations:	n/a	Current Audit Opinion:	n/a	Previous Audit Opinion:	n/a	Overall Evaluation (Risk):	n/a (consultancy work)
<u>Key findings from this consultancy review:</u>							
The key findings from the review are:							
<ul style="list-style-type: none"> In general terms it was evident from the findings that as an Authority the connections between the commercial traders and the Authority are strong. This should help ensure maximisation of any future growth incentives. However, there were issues with some car dealerships where they have extended well beyond the assessed areas in terms of display vehicles. More than 70 vehicles were on display over that detailed on the Valuation Office Website. Vehicle parking/display spaces attract a rateable value of between £150 and £300 per vehicle per year. Additional visits at these sites were conducted which led to the discovery of a fully occupied car park that was recorded as being empty but was actually full with well over 100 brand new cars. The car park has been used for at least three months according to the neighbouring tenants. The details of the above findings have been referred to the Business Rates team to consider referring to the Valuation Office. 							