

Claim/Return (deadline)	Issue	Recommendation	Management Response	Responsibility (Implementation Date)
<p>Housing and Council Tax Benefits Subsidy (BEN01) (30/11/2013)</p> <p>Recommendation: 1</p>	<p>From our initial testing of 80 cases, we found one case where benefit had been overpaid as a result of miscalculating the claimant's income.</p> <p>Testing of an additional sample of 40 cases identified one further case where the claimant's income had been calculated incorrectly.</p> <p>The extrapolated error across the population of similar cases is £9,571.</p>	<p>While the issues noted were relatively minor in the context of the complexity of the BEN01 claim, we recommend that the Council continues its programme of training officers regularly, to minimise the possibility that errors occur in future.</p>	<p>On discovery of these errors during the course of the audit, the Lead Subsidy & Support Officer briefed the benefit processing sections. In addition, further training is planned this financial year to refresh and remind benefit processors of how to deal with these minor but unusual scenarios.</p>	<p>Responsible Officer: Jeff Potter. Head of Exchequer Services/Chris Henry, Council Tax and Benefits Manager</p> <p>Timescale: 31 March 2014</p>

Claim/Return (deadline)	Issue	Recommendation	Management Response	Responsibility (Implementation Date)
<p>Teacher's Pension (PEN05 (29/11/2013) Recommendation: 1</p>	<p>Initially, we identified that the return was compiled incorrectly as it did not reconcile to the payroll system. We also identified a number of errors in the underlying working papers that required us to extend our sample testing.</p> <p>We identified that teachers had initially been paying pension contributions at the incorrect tiered rates, whilst this had been corrected in the March 2012 payroll, the return had been compiled on a monthly basis so the return had been compiled with the contributions reflected within incorrect tiers. The Council performed an exercise to identify these Entries and amend the return accordingly</p>	<p>We recommend that the Council ensures the Teacher's Pension return and supporting working papers reconciles to the payroll system and that procedures are put in place to review the 2013-14 working papers before these are passed to PwC for certification.</p> <p>We recommend that the</p>	<p>The Teachers Pensions new banding calculations regulations were issued only 6 weeks before implementation for April 2012. This led to issues on the understanding of the new tiers and how to record against them and what is required when adjustments were due and the recording of them.</p> <p>In July 2013 a new checking process has been put in place to ensure the banding tiers have been calculated correctly for the monthly payments over.</p> <p>When One Oracle is implemented in April 2014, there will be a report produced to make recording and reporting the monthly bandings over to Teacher's Pensions easier and more accurate.</p>	<p>Responsible Officer: Karen Balam, Transactional Services Manager/Marion Self, Transactional Specialist, Payroll</p> <p>Timescale: Completed</p>

Claim/Return (deadline)	Issue	Recommendation	Management Response	Responsibility (Implementation Date)
<p>National Non-Domestic Rates Return (LA01) (27/09/2013)</p> <p>Recommendation:1</p>	<p>Our initial testing of empty premises entries identified five premises that did not have an inspection or otherwise to confirm that they were indeed empty for the period in question.</p> <p>The authority explained that the cases within the initial sample were identified as not having received an inspection due to an integrity error within the Academy software that omitted them from the inspection routine and that this has subsequently been rectified. In order to understand the extent of the error further testing was performed. This identified a further 22 premises that did not have an inspection or otherwise, to confirm that they were indeed empty for the period in question.</p>	<p>Council ensures that empty property inspections are performed before the issuance of the relief.</p>	<p>It would not always be practical to visit a property prior to the award of the unoccupied relief and is not a routine adopted by many authorities. However I accept that routine visits are desirable and therefore to establish a base position have arranged for an external inspection service to undertake a review of every property currently shown as unoccupied based on a snapshot at the middle of December 2013. Additionally Exchequer Services has significantly enhanced the number of inspectors available across the Revenue service to address such issues and will be introducing a visiting regime that ensures every empty property is visited in a 6 monthly cycle.</p>	<p>Responsible Officer: Ted Smith/Exchequer Services Improvement Manager</p> <p>Timescale: April 14</p>

Claim/Return (deadline)	Issue	Recommendation	Management Response	Responsibility (Implementation Date)
<p>NNDR (LA01) Recommendation: 2</p>	<p>2) Our initial testing of 25 write-offs, identified two that did not have evidence to support that the Council's approval process had been followed correctly. In order to understand the extent of the error further testing was performed. This identified a further 22 write-offs that did not have evidence to support that the Council's approval process had been followed correctly.</p>	<p>We recommend that the Council ensures that evidence is retained to support that the approval process has been followed correctly.</p>	<p>Agreed. Procedures have now been implemented to ensure that write off schedules are controlled and the appropriate reconciliations maintained in line with this recommendation.</p>	<p>Timescale: Implemented</p>