

Claim/Return (deadline)	Issue	Recommendation	Management response	Responsibility (Implementation date)	Status
Housing and council tax benefits subsidy (BEN 01)	<p>Errors were identified in the calculation of claimant's weekly income for nine cases sampled.</p> <p>This resulted in the Authority overpaying benefits totalling £179,49.</p>	<p>HIGH</p> <p>We recommend that refresher training is provided to benefits staff to ensure that they are fully aware of the process for calculating claimant's weekly income.</p> <p>This should be reviewed as part of the spot checks by management.</p>	<p>Agreed</p> <p>Refresher took place for all Benefit staff in December 2010.</p> <p>Reviews are undertaken as part of the random claim processing check undertaken by management.</p>	<p>Responsible Officer Benefits Manager/Head of Exchequer Services</p> <p>Timescale 15/12/2010</p>	Implemented
National Non Domestic Rates Return (LA01)	<p>The CI requires that the NNDR3 must include all information received up to the date that the contribution is calculated, if it is reasonably practical to do so.</p> <p>This year the Authority included all information received up to 31 January (i.e. as at 27 January 2010) but did not include information received after that date which would impact the detail at 31 January 2010.</p>	<p>MEDIUM</p> <p>We understand that new data is received on a weekly basis. The Authority should consider whether it is feasible to ensure that all information is included up to the reporting date.</p>	<p>Agreed</p> <p>Where possible we try to complete as many schedules as possible before year end but the major priority through February/March will always be annual billing.</p> <p>This year there were 3 major changes to implement – 2010 Revaluation, Cross Rail and Deferred Payments – which required additional systems testing and also</p>	<p>Responsible Officer Revenues Manager/Head of Exchequer Services</p> <p>Timescale 31/01/2011</p>	Implemented

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			generated a significant increase in queries from ratepayers and managing agents. Obviously, this reduced the amount of time available to work on the schedules.		
HRA Subsidy Base Data Return (HOU02)	During testing we found nine instances where Council dwellings had been wrongly classified by type, for example they were classified as low rise rather than high rise. Identified errors were amended by the Authority.	MEDIUM The Council should review the data held on dwellings to ensure classifications are correctly recorded.	Agreed All the errors were related to acquired properties. These were all flats above shops and a process has been put in place where Homes in Havering will check all acquired properties, prior to inclusion in the relevant base data return. Identified errors were checked and rectified on the Anite system. Moving forward, there will be an ongoing process as described.	Responsible Officer HIH – Director of Finance and Corporate Services Timescale February 2011 onwards	Partially implemented (no issues were noted in 2010/11 in respect of acquired properties) – Refer to 2010/11 Management Action Plan
Sure Start, Early Years and Childcare Grant (EYC02)	The monthly budget monitoring of expenditure to ensure appropriate allocation of the grant to capital and revenue headings is not formally documented.	LOW We recommend that the Council adequately document the monitoring process for Sure Start expenditure, to enable us to validate the operation of this control and gain assurance from it.	Agreed Minutes of Budget Monitoring meetings with spending managers are currently prepared with Action Points. These Minutes will be expanded to provide further detail of discussions and to include projected over/under spending as	Responsible Officer Early Years Finance Manager/Head of Learning and Achievement/Head of Children and Young People Timescale 17 Feb 2011	Implemented

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		This would reduce the level of testing we would need to perform.	well as action to be taken on these.		
Teachers Pensions Return PENo5	Testing identified two instances where there was insufficient evidence to show that a teacher had 'opted in' (pre-2007) or been given the option to 'opt out' (post 2007) of the pension scheme.	LOW Sufficient documentation should be held by the Authority and made readily available to auditors as evidence that the teacher is correctly included/excluded from the Teachers' Pension scheme.	Agreed The HR procedure information is issued to teachers at the commencement of their employment advising them of the conditions of the Teacher's Pension scheme. The possibility that they had not kept a copy of this on a few cases presents a minimal risk. All are automatically put into the scheme they do not have to opt in. The opt out is very minimal risk. The HR procedure is to notify starters of the terms of the scheme. All new starters will be aware from their payslip, that contributions are being taken, if they did not want to be in the scheme they can advise HR of that fact. They would then be advised of the appropriate procedure to follow. I will remind HR of the requirement to advise teachers of the terms of the scheme.	Responsible Officer Payroll Manager/Head of Exchequer Services Timescale: Reminder will be issued February 2011.	Implemented