

High Priority Recommendations

Audit	Weakness Found	Risk Exposure	Priority	Recommended Action	Management Response	Officer Responsible	Agreed Date of Action	Follow up Comment
Accounts Receivable	3 outstanding invoices were found to have extended periods on hold. IA have been advised that there is currently no bailiff collection contract for non-council tax debts. The Revenues Manager advised IA that he had prepared/drafted contract and is currently at the invitation to tender stage.	Loss of income collected, no formal and approved arrangement for the collection of monies due, failure to ensure adequate recovery procedures could lead to loss of revenues	High	5.1 That the Revenues Manager actively pursues the adoption of a new collection agency contract to enable cases/invoices to be referred and collected on; liaising with the Councils procurement team.	We will shortly issue the ITT to the 5 companies named in Lot 3 of the Portsmouth Framework. We are looking for a July contract commencement date.	Revenues Manager (Service Manager – Community)	July	
Asset Management	Previous Audit Recommendation Accounts Receivable not reconciled with IPF system	Lack of regular reconciliation between Accounts Receivable and the IPF system	High	Perform initial baseline reconciliation followed by regular monthly reconciliation reporting	Agreed.	Estates & Valuations Manager (Service Manager – Legal)	End July 2016	
Council Tax	No SPD review has been completed since 2012.	Fraudulent SPD continue, Council Tax Discounts are not valid, loss of income.	High	That a complete Single Person Discount review is undertaken for all accounts with the discount and evidence of the	There are in excess of 24,000 single occupier households in the District, so this is a very significant undertaking.	Revenues Manager (Service Manager – Community)	31 March 2017	Look at using NFI data match (SPD to Electoral Reg) to assist in SPD data match.

				eligibility is requested and retained.	We simply don't believe we will have the resource capacity to complete a full review during 2016/17 and we would suggest completing a full review over 2 years. Please note that Northgate does cross check CTR/HB household composition against SPD status			
Clinical Waste	There are potentially multiple users who could access the clinical waste system). Status has confirmed that they do not track the installation of the clinical system.	Not all software changes are supported by documentation. Difficulty to identify software changes to lap top/desk top PC's. Inappropriate access.	High High	3.3 That Status informs ICT Services of installations and that ICT Services retain a central log of all CRM related installations and users/logins. 3.4 That users have a unique user name and password.	Audit to raise the issues (3.4 & 3.5) with ICT Services.	Status/ICT Services	31/03/2016	Previously being dealt with by ICT Head of Service. Will follow up with ICT Service Manager in July
Private Sector Leasing	Landlords have responsibilities to ensure that annual gas safety checks are undertaken under the Gas Safety (Installation and Use) Regulations 1998. An issue with a hand-held device meant that the annual reminder on the Orchard system	That gas safety checks are not done in line with Legislation.	High	That all PSL property records are checked, to ensure that a gas safety check, where the property has a gas supply, has been undertaken in the last 12 months.	Statutory Checks on PSLs will be brought in line with our own Council Properties. Programmes already exist for this. These can be periodically checked.	Strategic Manager – Housing Maintenance Senior Housing Performance Officer (Service Manager – Housing)	September 2016	

	had been removed on 1/20 PSL properties tested. As a result the gas safety check had not been done for over 12 months. Audit cannot give assurance that no other PSL property was affected.							
Private Sector Leasing	The Smoke and Carbon Monoxide Alarm (England) Regulations 2015 require that landlords ensure alarms are installed in their properties and that the landlord (or someone acting on their behalf) must ensure that all alarms are in working order at the start of each new tenancy. Property owners do not know when tenants are moving into PSLs. As NFDC deal with all tenancy management, it is reasonable that the landlord's expectation would be that NFDC would undertake these checks on their behalf. There were no records of alarm checks for some	Alarms not checked or repaired in line with Regulations. Risk to tenants. Records not in place.	High	That PSL properties where checks on smoke alarms (and carbon monoxide alarms where applicable) are not recorded on Orchard, are checked urgently, to ensure that the correct alarms have been installed and are working in line with new Legislation.	Statutory Checks on PSLs will be brought in line with our own Council Properties. Programmes already exist for this. These can be periodically checked.	Strategic Manager – Housing Maintenance Senior Housing Performance Officer (Service Manager – Housing)	September 2016	

	PSLs.							
Private Sector Leasing	Under the Control of Asbestos Regulations 2012, if maintenance work is to be done on premises that might contain asbestos, the presence and condition of any asbestos needs to be determined to assess, manage and control risks. Audit testing demonstrated that asbestos surveys had not been done in every case. In some cases there was no record of the asbestos survey.	Checks are not done in line with Legislation. Risk to maintenance officers and tenants if unidentified asbestos is disturbed during maintenance work. Records are not in place.	High	That asbestos surveys are undertaken on PSLs that have not been surveyed. That all asbestos surveys are scanned onto the Housing Dip system where they are currently not scanned on.	All existing & New PSL properties require an Asbestos Survey with results recorded on our Dip system.	Strategic Manager – Housing Maintenance Homelessness & Housing Advice Manager Private Sector Leasing officer Senior Housing Performance Officer (Service Manager – Housing)	July 2016	
Private Sector Leasing	From 9.1.13 landlords have to provide an Energy Performance Certificate to new tenants under 'The Energy Performance of Buildings (Certificates and Inspections)(England and Wales)(Amendment) Regulations 2012'. Audit testing demonstrated that some EPCs for PSLs had not been done.	Energy Performance Certificates are not being provided to PSL tenants in line with Legislation.	High	That Energy Performance Certificates are put in place for all PSL properties.	All existing & New PSL properties require an EPC Survey with results on recorded on our Dip system and provided to Tenant.	Strategic Manager – Housing Maintenance Homelessness & Housing Advice Manager Private Sector Leasing officer Senior Housing Performance Officer (Service Manager – Housing)	September 2016	
Private Sector Leasing	Schedules of Condition (SOC) review the condition	Health and safety risks to tenants. Claims	High	That health and safety risk assessments	Responsibility of Communal areas needs to be agreed	Strategic Manager – Housing	September 2016	

	<p>of each PSL property internally and externally, but in the case of flats do not focus on communal areas. Audit could not find evidence that any form of health and safety or fire risk assessment had been done, where there were communal areas associated with PSL properties.</p>	<p>against the authority if a tenant is injured.</p>		<p>(including fire risk assessments) are carried out on communal areas on a periodic basis.</p>	<p>at start of lease. Annual check could be completed around start date of lease</p>	<p>Maintenance Homelessness & Housing Advice Manager Private Sector Leasing officer (Service Manager – Housing)</p>		
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