
EXTERNAL AUDITOR REPORT UPDATES FOR 2013/14

1 INTRODUCTION

- 1..1 Recommendations from the Council's external auditors and other inspectors are monitored by Internal Audit for progress of implementation and their review falls within the discretion of this Committee.

2 ANNUAL GOVERNANCE REPORT 2013/14

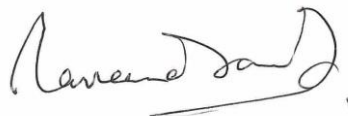
- 2..1 This report draws Members' attention to the findings and recommendations arising from the Annual Governance Report 2013/14. This report was presented to this Committee by BDO, the Council's external auditor, on 18 September 2014.
- 2..2 The outstanding recommendation, management response and progress to date has been included as appendix 1.

3 GRANTS CLAIM AND RETURNS CERTIFICATION REPORT 2013/14

- 3.1 This report draws Members' attention to the findings and recommendations arising from the grants claim and returns certification report 2013/14. This report was presented to this Committee by BDO on 10 March 2015.
- 3.2 The outstanding recommendations, management response and progress to date has been included as appendix 2.

4 RECOMMENDATION

- 4.1 It is proposed that the Committee **RESOLVES**
- (1) That the monitoring sheet for the BDO recommendations arising from the annual governance report 2013/14 be agreed.
 - (2) That the monitoring sheet for the BDO recommendations arising from the grants claim and returns certification report 2013/14 be agreed.



Joseph Raveendran

Assistant Director, Resource Services

Background Papers:-

None.

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If you would like this report in large print, Braille or another language please contact 01702 318111.

BDO RECOMMENDATIONS ARISING FROM ANNUAL GOVERNANCE REPORT 2013/14

APPENDIX 1

FINANCIAL STATEMENT RECOMMENDATION				
Conclusions From Work	Recommendations	Management Response	Owner	Timing
Marketplace Accruals Our testing of a sample of Marketplace accruals identified a duplicated order which should not have been accrued	Complete a detailed review of Marketplace accruals as part of the accounts production process to identify orders which have been double counted	Original Response Agreed Update May 2015 A list of outstanding MarketPlace orders, as at 31/3/15, was produced and sent to relevant budget holders to confirm if the order was still required. A small sample was checked by Internal Audit and a check of all those over £2k was made by an officer in Finance, independent of Accountancy. A sense check was carried out by Accountancy to identify possible duplicate orders.	Assistant Director Resources	May 2015 IMPLEMENTED

APPENDIX 2

BDO RECOMMENDATIONS ARISING FROM GRANTS CLAIM AND RETURNS CERTIFICATION REPORT 2013/14

Conclusions From Work	Recommendations	Management Response	Owner	Timing
Our testing identified one case where the claimant was entitled to an earnings disregard but this was not applied by the council	Provide training to assessors regarding the application of earnings disregards when calculating	This will be discussed in the next team meeting. In addition a new reminder will be put on the digital signage in the main office	Assistant Benefit Manager / Senior Benefit Officer	31 March 2015 IMPLEMENTED
Our testing identified three cases where the start date applied to a new claim or change of circumstances had not been correctly determined	Provide training to assessors regarding the determination of start dates to new claims and changes of circumstances	Guidance / Desk Aid to be created to clarify start dates for new claims Update 15/5/15 A Desk Aid is in the process of being designed. It is planned that this will be available by the 31 st May 2015	Assistant Benefit Manager	Originally 30 April 2015 Revised to 31 May 2015
		Clarification on changed circumstances effective date will be discussed at the next team meeting	Assistant Benefit Manager	31 March 2015 IMPLEMENTED