

Housing Rents Key Control Audit 2006/07
Audit Action Plan

Recommendations are categorised on the following basis:

PRIORITY	CATEGORY	DEFINITION
1	<u>Mandatory - Urgent</u>	Action is imperative to ensure that the objectives for the area under review are met.
2	<u>Mandatory - Less Urgent</u>	Requires action to avoid exposure to significant risks in achieving the objectives for the area under review.
3	<u>Best Practice/ Other Recommendations</u>	Action is advised to enhance control or improve efficiency.

Key	Rec No.	Recommendation /Action	Inspection Agency and Inspection/Audit Report Title	Start Date	End Date	%Age	Lead Officer	Director's Comments (if necessary or appropriate)
Title	Rec No.	Audit/Inspection	Internal Audit - Housing Rents Key Control Audit 2006/2007	00-Jan-00	31-May-07	#DIV/0!		
3	1	Recommendation	The Alliance & Leicester Girobank statement relating to payments received on 11/12/2006 should be located in order to be reconciled to the Authority's HSBC income account.		03/04/07			
A		Action	This has now been located and is on file.					
2	2	Recommendation	The reconciliation undertaken between the Alliance and Leicester Girobank statements and the HSBC Income account bank statements should be brought up to date.		03/04/07			
A		Action	The reconciliation between the HSBC Income account and the girobank statements is now up to date.					
2	3	Recommendation	A formal policy on current and former tenants' rent arrears management and collection should be written and approved by the Head of Service as policy.		TBC			
A		Action	Agree with recommendation.					
2	4	Recommendation	Recovery action should be taken in accordance with the timescales laid down in the Rent Procedure Manual, or the procedure manual reviewed and amended to reflect actual timescales followed.		30/06/07			
A		Action	Will amend the procedure notes accordingly.					
2	5	Recommendation	Property references 0062774, 0141653, and 0202122 should be reviewed and appropriate recovery action taken.		03/04/07			
A		Action	These cases have been reviewed. Property Ref: 0062774 - Clered arrears by £1000.00, now on arrangement. 0141653 - NOSP still within 52 week period. Arrears are now being cleared. Hold on follow up action. 0202122 Clerared on 08/02/2007. Suspension order now taken off.					
2	6	Recommendation	Accounts in arrears should be reviewed periodically to establish if suitable recovery action has been taken.		TBC			

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A		Action	A sample check of accounts in arrears will be possible when staffing levels permit.					
2	7	Recommendation	When a letter is sent to a former tenant stating that the debt has been referred to the debt collection agency, the tenant should actually be referred.		TBC			
A		Action	Former tenant arrears will be addressed when staffing issues are addressed in the structure.					
2	8	Recommendation	Former tenant arrears with property ref: 0015282, 0015952, 0054066, 0201706, and 0221280 must be referred to the Debt Collection Agency immediately.		30/04/07			
A		Action	Former tenant arrears with property ref: 0015282, 0015952, 0054066, 0201706, and 0221280 will be referred to the Debt Collection Agency immediately.					
2	9	Recommendation	Former tenant accounts in arrears should be reviewed to ensure that all relevant action has been undertaken.		TBC			
A		Action	A sample check of accounts in arrears will be possible when staffing levels permit.					
3	10	Recommendation	The sample check performed by the RAM in relation to an annual rent increase should be initiated or signed as confirmation of being correct.		13/04/07			
A		Action	The sample check is due to be undertaken this week so will sign and date as confirmation of being correct.					
3	11	Recommendation	The RAM's reconciliation book should be reviewed and an amendment made to the amounts recorded on 11/12/2006 as the per cash receiving system.		30/04/07			
A		Action	The RAM has requested cash prints for the days in question from the cashiers. When these are received, the RAM's reconciliation book will be amended accordingly.					
3	12	Recommendation	All reconciliation's undertaken between the housing benefit system and the housing rents system should be signed and dated by the officer undertaking the reconciliation.		03/04/07			
A		Action	Will ensure that all of the reconciliation are signed and dated in future.					
1	13	Recommendation	The list of users must be reviewed to ensure that they are still valid. (Previous Report Recommendation)		TBC			
A		Action	Agree with recommendation, however, this is not possible with the current resources but will be addressed when the new structure is in place.					

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1	14	Recommendation	The functions of permissions must be properly mapped. (Previous Report Recommendation)		TBC			
A		Action	Agree with recommendation, however, this is not possible with the current resources but will be addressed when the new structure is in place.					
1	15	Recommendation	All users of the Rents System must be supported by a written request from the Head of Housing. (Previous Report Recommendation)		TBC			
A		Action	Agree with recommendation.					
1	16	Recommendation	The profile a user is given must be authorised by the Head of Housing. (Previous Report Recommendation)		TBC			
A		Action	Agree with recommendation.					
2	17	Recommendation	Someone independent of the rents system should routinely check the validity of amendments to the masterfile information. Checks should ensure: individual rent increases are valid and appropriate; properties deleted from the masterfile have been done so for a valid reason; rent levels are appropriate; variances on rent levels are valid; any credits or debits to or from housing benefit accounts and council tax accounts are bona fide and supported by documentation. (Previous Report Recommendation)		TBC			
A		Action	Agree with recommendation, however, this is not possible with the current resources but will be addressed when the new structure is in place.					
2	18	Recommendation	The policy on former and current tenant rent arrears should specify that with regard to the write-off of arrears: a) supporting papers should be attached to each case, b) an independent employee should examine each case, c) who is authorised to approve the write-off, d) a regular report should be submitted to the managing body of the write-offs. (Previous Report Recommendation)		30/06/07			
A		Action	This will be incorporated into the policy.					
2	19	Recommendation	The policy on current and former tenant arrears should contain timescales on taking various action. (Previous Report Recommendation)		30/06/07			
A		Action	This will be incorporated into the policy.					

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1	20	Recommendation	The Authority should ensure there is no delay in the introduction of the Rent Setting Policy. (Previous Report Recommendation)		TBC			
A		Action	Awaiting outcome of ballot. Delayed until at least November 2007.					
1	21	Recommendation	The office manual should specify that any proposed amendments to rent levels require the managing bodies prior approval. (Previous Report recommendation)		30/06/07			
A		Action	This will be incorporated into the procedure.					
2	22	Recommendation	Former tenants should be advised that SWIPE cards should be destroyed to ensure they cannot be used in identity fraud. (Previous Report Recommendation)		30/06/07			
A		Action	Will advise former tenants to destroy their cards in the invoice letter. However, we do not know the location of 70% of our former tenant hence the arrears.					

We the undersigned accept the Housing Rents Key Control Audit report findings and agree to the implementation of the recommendation outlined above.

Signed: _____ Date: _____
(Head of Housing)

Signed: _____ Date: _____
(Director Customer Community Services)