

Appendix B

Statement of Accounts

Closure of Accounts 12/13 - Recommendations Completed

Prior Year Recommendation	Outcome of Follow Up
Related party disclosures As part of the accounts closedown processes, finance officers should review the general ledger for any transactions with entities with whom officers and Councillors have declared interests. The value of the transactions should be considered from the viewpoint of both the Council and the related party in deciding whether or not the transactions should be disclosed in the related parties note	Minor amendments have been made to the related parties note in the financial statements as a result of our audit, to disclose the value of transactions with related parties. The recommendation is considered implemented.
HRA share of corporate and democratic core costs The Council should review its recharges and recalculate the HRA share of corporate and democratic core costs on an appropriate basis. This calculation should be reviewed regularly.	Finance officers have reviewed the calculation and amended the charge to the HRA in 2013/14. Recommendation implemented.
Business rates reliefs Management should ensure that the following recommendations raised by Internal Audit on business rates processes are implemented as a high priority: <input type="checkbox"/> an inspector should be put in place and regularly investigate empty properties and small businesses to ensure that these are still eligible for the reliefs and deductions they receive. An inspection timetable should be	Internal Audits review of business rates for 2013/14 found that considerable efforts had been made in implementing recommendations raised at the last audit review, although the appointment of a permanent inspector remained outstanding. Management had stated that an inspector is been in place since February 2014 (after Internal Audit's review), therefore recommendation is implemented

created to ensure that all properties in receipt of exemptions are inspected cyclically. The transactional hub contractor should create a review timetable to ensure that regular checks are undertaken to confirm continued eligibility to reliefs and exemptions.	
Register of interests The Council should issue further guidance to Councillors and officers to clarify that all directorships should be declared, including those where the post is held as a result of the individual's role in the Council.	Our audit found that one interest for councillors and senior officers was not declared in the current year, although it was declared in the prior year. Internal Audit has reviewed the new online system of declaring interests for all staff members and found that whilst it has yet to be implemented across all of the Council's Directorates, it is considered that progress is being made in embedding the new system and ensuring that staff are aware of how to use the system. It was noted, however, that further work is required to ensure that the declarations are completed by all members of staff. Internal Audit has raised recommendations in this area which management is working to address. Recommendation considered to be largely implemented.
Schools returns Management should work with the schools that failed to return all four of their quarterly certified returns on time for 2012/13, to ensure a clear timetable is agreed with the schools and implemented in future years.	Our audit in 2013/14 has not found any significant issues with regards to the receipt of schools returns. Recommendation considered to be largely implemented.
NNDR journals Management should ensure that refunds to business ratepayers are appropriately authorised by an NNDR manager before being processed.	Internal Audit's sample testing confirmed that when a credit arises on a business account refunds are authorised by a different officer to the one which requested the refund to ensure appropriate segregation of duty.