



**FINAL**

**Internal Audit Report**

ICT & Financial Services Department

**Review of Performance – Revenues and Benefits**

April 2008

**Auditor – Lisa McGinn**  
**Audit Manager – Alex Colligan**

#### **4 SUMMARY OF MAIN FINDINGS**

- 4.1 Internal Audit found that SPI's are closely controlled and monitored by senior management.
- 4.2 The Audit found that Argyll and Bute Benefits received a score of 3 (good) for the 2006/07 return to DWP. Internal Audit identified the Appeals section within Benefits as an area for further monitoring and improvement.
- 4.3 The Audit found that Revenues and Benefits, on the whole, are performing satisfactorily. However there is a need for a structured staff training programme.
- 4.4 Internal Audit found that Council Tax and Non Domestic Rates are closely monitored by the relevant supervisor and monitored by senior management.
- 4.5 Internal Audit is of the opinion that if Benefits create a formal structure to outline responsibilities and create a structured performance monitoring procedure it will be in a strong position to transfer to the new approach to monitoring performance by Audit Scotland in summer 2008.

**APPENDIX 2**

**ACTION PLAN**

<b>ACTION PLAN NO</b>	<b>PARAGRAPH</b>	<b>GRADE</b>	<b>WEAKNESSES IDENTIFIED</b>	<b>AGREED ACTION</b>	<b>RESPONSIBLE OFFICER</b>	<b>DATE OF IMPLEMENTATION</b>
1	2.3	Material	The performance within Appeals is not meeting required standard.	The Revenues and Benefits Manager should review the Appeals section with a view to performance improvement.	Revenues & Benefits Manager	July 2008
2	2.4 and 2.5	Material	The lack of audit trail for the performance measures results in a lack of transparency on the information provided to DWP.	<p>The Revenues and Benefit Manager should:</p> <p>Consider the four enablers marked with non adherence.</p> <p>Consider the compilation of back up documentation, as required for an audit trail, in order to monitor the performance measures.</p> <p>Internal Audit should consider its part in the provision of a risk based internal audit programme of work for Benefits.</p>	<p>Revenues &amp; Benefits Manager</p> <p>Revenues &amp; Benefits Manager</p> <p>Internal Audit Manager</p>	<p>July 2008</p> <p>July 2008</p> <p>May 2008</p>

ACTION PLAN NO	PARAGRAPH	GRADE	WEAKNESSES IDENTIFIED	AGREED ACTION	RESPONSIBLE OFFICER	DATE OF IMPLEMENTATION
3	3.2 and 3.3	Material	The continuous improvement of the Benefit service is compromised due to the lack of structured staff training and development.	The Revenues and Benefits Manager should develop a training programme for staff.	Revenues & Benefits Manager	July 2008
5	5.3	Material	Reduced level of customer service could result from lack of structured monitoring procedure.	The Revenues and Benefit Manager should set a structured performance monitoring procedure to ensure regular and concise monitoring is completed.	Revenues & Benefits Manager	July 2008