

	<ul style="list-style-type: none">• Policy/procedure re council tax debt recovery (including at what stage passed on to debt collection agency)	Director of Finance	<p>Completed. The Council procedure on the website states the following:</p> <p>‘If you pay late we will send you a reminder, advising you to bring your instalments up to date, if you fail to do this, you will lose your right to pay by instalments and the full balance will fall due.</p> <p>We will only send you two reminders in the year, if you fail to pay on time a third time, you will lose your right to pay by instalments immediately.</p> <p>You must then pay the full balance outstanding and if you do not pay this we will send you a <u>summons</u> to appear in the Magistrates Court, for which you will incur additional costs.</p> <p>The magistrate will grant a liability order if the full amount on the summons including costs remains unpaid.</p> <p>The magistrate cannot decide whether you are the correct liable person or make any decisions about your council tax benefit or your entitlement to a discount or exemption.</p> <p>These are matters which must be dealt with via the appeal process and</p>
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you must continue to pay pending resolution.

A liability order enables us to collect the unpaid council tax from you via:

- deductions from your benefit: Income Support, Job Seekers Allowance, Employment Support Allowance or Pension Credit
- deductions direct from your salary from your employer
- appointing enforcement agents (previously known as bailiffs) to remove and sell your possessions. This may lead to additional fees being incurred, which came into effect on 6 April 2014:
 - a compliance fee of £75.00 which is payable on receipt of a liability order being passed to the enforcement agents for collection.
 - an enforcement fee of £235.00 which is payable when the enforcement agent visits the property.
 - for debts above £1,500 a fee of 7.5% is applied to the value of the debt which is higher than £1,500

			<ul style="list-style-type: none"> ○ a sale fee is charged if goods are removed for sale. • commencing insolvency proceedings through the County Court to make you bankrupt. • applying to the County Court for a charging order on your property that enables us to force its sale or repay your council tax out of the proceeds of any future sale. This will also result in you paying additional fees. • as a method of last resort, we may apply for a warrant of commitment to send you to prison.
38	<p>Internal Audit Quarterly Progress Report</p> <p><u>Appendix A –</u> Asset Management Property Records Procedure - whether management actions as part of previous audits (17/17 to 20/21) have been completed</p> <p>Processes to make agency workers permanent: medium/high actions with 31.12.22 target date have these been completed.</p>	<p>Executive Director, Housing & Property</p> <p>Associate Director, HR</p>	<p>This has been delayed due to the resignation of the officer responsible for completing the task. This will be re-assigned as a matter of urgency and new timeline agreed.</p> <p>The strategy to converting workers to permanent contractors will be undertaken in February 2023. Some work has already commenced in October 2022, following the closure of Consultations with Finance and ICT Directorates, where permanent</p>

	<p>Britwell expansion budget setting & monitoring: clarification re variance in figures (total project cost £2.7m (September) and £3.2m (January) and contract sum as £3.02m) and explanation in differential in figures.</p> <p>Britwell expansion risk management: further details to evidence project risks are being suitably monitored</p> <p>Britwell expansion project contracts CCG & GP: details on funding agreement in place with CCG</p> <p>Health & Safety - Directorate H&S Action Returns. Update on actions 5 and 6</p>	<p>Director of Finance</p> <p>Director of Finance / ED Housing & Property</p> <p>Director of Finance / ED Housing & Property</p> <p>Associate Director, HR</p>	<p>recruitment in these areas has begun. The HR function will be developing a recruitment and retention strategy and new recruitment policy and procedure due to be reviewed by February 2023.</p> <p>Information being worked on by project manager and finance and will be circulated once confirmed</p> <p>Completed. This project is now complete and the risk register no longer active. However, the actions noted will be incorporated into the development of the Council's overall approach to risk management especially at the project level.</p> <p>Information being worked on by project manager and finance and will be circulated once confirmed</p> <p>The Council will ensure that all directorates submit bi-monthly action summary returns. The directorates will ensure that accuracy checks are completed to confirm the accuracy of directorate action summaries. 31 July 2023</p>
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	<p>Leavers Processes: update on 27 leavers in possession of equipment and accounts remaining active</p> <p>Leavers Processes General Ledger action 6 target date 31.12.22 – has this been completed</p>	<p>ICT & Digital Service Manager</p> <p>ICT & Digital Service Manager</p>	<p>Completed. This was primarily related to the children’s company, and these have now all been resolved.</p> <p>Completed. The original plan was to use Agresso for this but has since been updated to manage through the new ITSM system which goes live on the 31st January 2023. There was too many outside dependencies on trying to manage the equipment through Agresso. All equipment moving forward will be managed through Intune which in turn will feed into our ITSM, against the particular user.</p>
<p>39</p>	<p>Internal Audit Annual Report</p> <p>Children Missing Education - further information whether lack of comprehensive policy/procedural guidance to support the processes in place translated in the Council breaching its statutory duties.</p>	<p>Executive Director People (Children)</p>	<p>Completed. At the time of the 2021 Audit, some of the areas of improvement were identified within the audit. i.e. ‘Lack of comprehensive policies/procedural guidance to support the procedures in place.’</p> <p>Point to be noted: A further CME audit review has taken place in September 2022 within which the above area has been deemed with no concerns. This is due to the revised and updated polices/procedural guidance which now support the CME/EHE procedures in place. Please see statement extracted from the September 2022 Audit Findings</p>

	<p>Temporary Education (96 applicants remained in TA for between 3-9 years, rent arrears levels contributing to council's non-compliance with responsibilities outlined within the Housing Act 1996) Update on revised strategy to address these issues.</p>	<p>Executive Director, Housing and Property.</p>	<p><i>'The Council has separate CME and EHE policies, both of which are accessible via the internal shared drive and the public website. Through review, we found that the policies covered the approaches and processes for CME and EHE, in line with statutory duties'.</i></p> <p>Therefore, in response to the query, the audit did not find that the LA breached any statutory duties for compliance. However, because of the audit, compliance and practice has significantly been strengthened.</p> <p>A fundamental review of the service is taking place which will include a strategy to resolve these issues.</p>
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