AUDIT SCOTLAND

Aberdeen City Council

Interim Report 2015/16

Prepared for Members of Aberdeen City Council

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The Accounts Commission is a statutory body which appoints external auditors to Scottish local government bodies (www.audit-scotland.gov.uk/about/ac/). Audit Scotland is a statutory body which provides audit services to the Accounts Commission and the Auditor General (www.audit-scotland.gov.uk/about/).

The Accounts Commission has appointed Stephen Boyle as the external auditor of Aberdeen City Council for the period 2012/13 to 2015/16.

This report has been prepared for the use of Aberdeen City Council and no responsibility to any member or officer in their individual capacity or any third party is accepted.

Contents

Key Messages

1. This report is the summary of our findings arising from routine audit work around governance and internal controls carried out between January and May 2016 as part of the 2015/16 audit of the council. .

2. The council is undertaking a comprehensive review of its governance arrangements and this is expected to result in a revised Local Code of Corporate Governance. The review will be ongoing during 2016/17 and include Standing Orders, risk management, the Performance Management Framework and Arms-length external organisations (ALEOs).

3. The council agreed a refreshed Strategic Business plan in February 2016. This brings together the strategic 'Aberdeen: the Smarter city' objectives and the 'Shaping Aberdeen' organisational plan for the delivery of the council's vision, long term resource planning and decision making. We found that significant work had been undertaken to provide a 'golden thread' down from the strategic plan to directorate and service plans, and personal objectives. As part of our follow up work on a national study relating to workforce planning, we noted that the council is progressing different initiatives to improve succession planning across services.

4. In June 2015, the council implemented a framework of Governance Hubs for its significant ALEOs. The Accounts Commission's Best Value audit report of Aberdeen City Council in July 2015 noted that the council *'needs to progress its plans to put in place systematic monitoring of its ALEOs'*. We commented on the early stages of

development of the Governance Hubs in our 2014/15 Annual Audit Report to Members and made a number of recommendations to strengthen their operation.

5. During the year, the council approved a revised Code of Local Practice in respect of funding External Bodies and 'Following the Public Pound'. This met the additional requirements set out by the Accounts Commission in March 2015.

6. We observed all meetings of the Governance Hubs, including both officer and member pre meetings. We noted the positive tone of Hub meetings and a willingness of most ALEO staff to engage in the process. Significant effort has been input to the development of Governance Hubs and now that they are established, there is need for greater focus on how well the ALEOs are meeting the council's objectives and targets. This will enable the Hubs to draw together a more cohesive picture of performance in order that clearer assurances on the use of public funds can be provided to the Audit, Risk and Scrutiny Committee (ARSC) and service committees.

7. To support our opinion on the council's Remuneration Report we examined a sample of severance payments and were largely satisfied that due process had been followed in each case.

8. We reviewed the council's internal audit function and concluded that we could place reliance on their work. With regard to the key financial controls we tested, we were generally satisfied with their operation during the 2015/16 financial year.

Introduction

9. This report is a summary of our findings from routine audit work carried out in the period to May 2016 as part of the 2015/16 audit of Aberdeen City Council. The nature and scope of the audit were outlined in our Annual Audit Plan presented to the Audit, Risk and Scrutiny Committee (ARSC) in February 2016 and follows the requirements of Audit Scotland's Code of Audit Practice which was published in May 2011.

10. Our work covered the following areas:

    - governance arrangements
    - the operation of financial controls in key financial systems.

11. Appendix A is an action plan setting out our recommendations from the audit. Officers have considered the issues and are taking the specific steps in the column headed "management action". The ARSC should ensure that they are satisfied with the proposed management action and that there is a mechanism in place to monitor progress.

12. Weaknesses or risks identified by auditors are only those which have come to their attention during their normal audit work, and may not be all that exist. Communication by auditors of matters arising from the audit, or of risks or weaknesses, does not absolve management from its responsibility to address the issues raised and to maintain an adequate system of control.

13. The co-operation and assistance given to us by officers is gratefully acknowledged.

Governance

14. Through its chief executive, a council is responsible for establishing arrangements for ensuring the proper conduct of its affairs including the legality of activities and transactions, and for monitoring the adequacy and effectiveness of these arrangements. Audited bodies usually involve those charged with governance (including audit committees or similar groups) in monitoring these arrangements.

15. Consistent with the wider scope of public audit, auditors have a responsibility to review and report on audited bodies' corporate governance arrangements as they relate to:

- corporate governance and systems of internal control
- the prevention and detection of fraud and irregularity
- standards of conduct and arrangements for the prevention and detection of corruption.

16. In this part of the report we comment on aspects of governance routinely covered within the annual audit.

Strategic Planning

17. The audit of Best Value of Aberdeen City Council reported in July 2015 noted that the council should review how the political priorities of Aberdeen: the Smarter City, the Strategic Infrastructure Plan (SIP), the City Region Deal and the City Centre Masterplan are linked through to service plans. We have reviewed developments in this area throughout 2015/16.

18. A refresh to the Strategic Business Plan was approved by the Council in February 2016 as part of the overall agreement of the revenue and capital budgets for 2016/17. This brings together strategic planning and the 'Shaping Aberdeen' organisational plan for the delivery of the council's vision, resource planning and decision making. The plan focuses on the 'Smarter' objectives, the strategies that will support the delivery and the specific deliverables planned for 2016/17 to meet these objectives. Other key plans such as the City Region Deal, City Centre Masterplan and the SIP are not given individual prominence, instead the plan clearly shows how these will support the overall vision for the city.

19. Directorate Business Plans for each of the council's 3 directorates were also made available to members at this time. Subsequent to this, Service Business Plans were developed and all were reported to appropriate committees by June 2016. Both directorate and service level plans follow a standard template to ensure consistency of approach.

20. We have reviewed the directorate plans and a sample of service plans and found that a consistent 'golden thread' was identifiable down from Aberdeen: The Smarter City, 'Shaping Aberdeen', the Strategic Business Plan and personal objectives. A common set of core objectives was introduced for all managers aligned to the aims within 'Shaping Aberdeen'.

21. Directorate plans include clear goals and actions that will be taken to support the overall 'Smarter' objectives. The plans also contain the indicators that are to be used to measure performance.
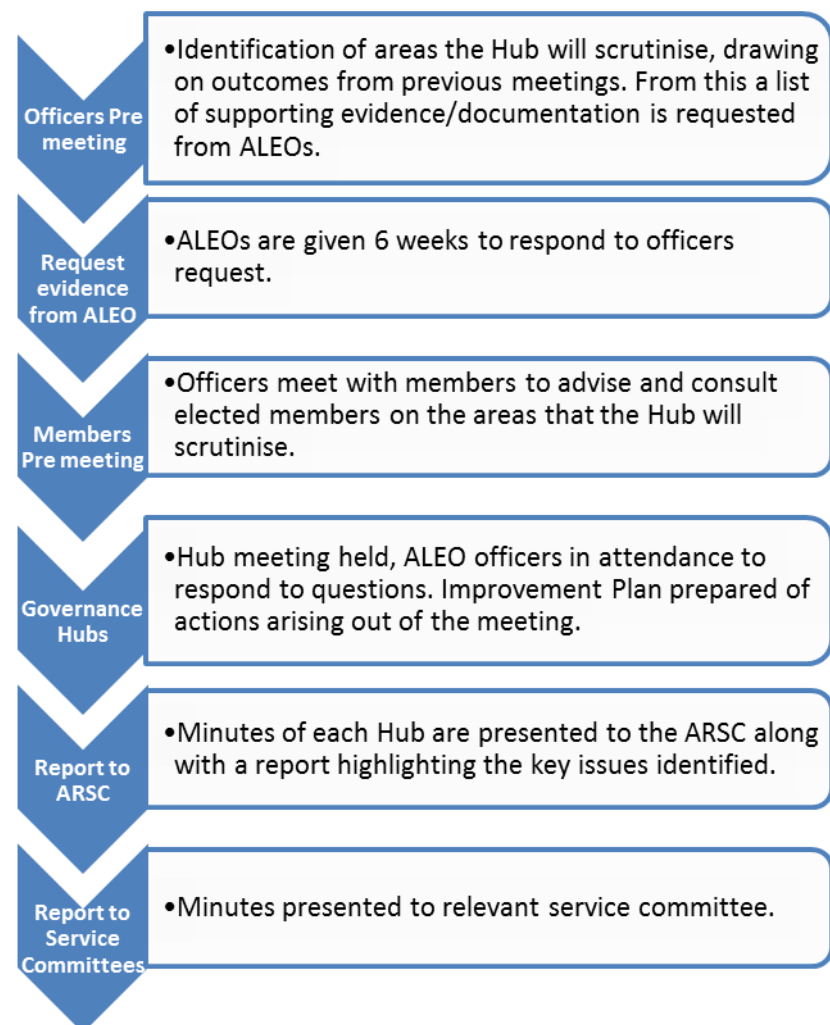
22. Service plans include details of how they link to strategic priorities and more detailed action plans linked to the 'Shaping Aberdeen' themes. This is the first round of refreshing service plans and some of the work is still in progress. For example, some service plans, covering Corporate Governance and Communities, Housing and Infrastructure directorates were not fully completed when shared with elected members. The main element of ongoing work relates to performance and this element is being addressed through the review of the council's Performance Management Framework.

Performance and scrutiny of the council's Arm's-Length External Organisations (ALEOs)

Background

23. In June 2015, the council implemented a framework of Governance Hubs for its significant ALEOs – Bon Accord Care (BAC), Aberdeen Sports Village (ASV), Sport Aberdeen (SA) and Aberdeen Exhibition and Conference Centre (AECC) – to provide assurance around their governance arrangements. The remit of the Hubs is to receive, through an agreed data set, a high level statement of assurance from ALEOs on the effectiveness of their systems of governance and operational performance, with a view to ensuring that the outcomes of that organisation are being met, and the risks to that organisation and to the council are mitigated and managed.

24. In March 2015, the Accounts Commission took the opportunity to remind councils of its ongoing interest in ensuring that councils are able to hold ALEOs to account and the Controller of Audit set out his expectation that auditors would regularly comment on councils' arrangements for, and compliance with, their statutory obligations for 'Following the Public Pound'.

25. The Accounts Commission's report on the audit of Best Value of Aberdeen City Council in July 2015 noted that the council *'needs to progress its plans to put in place systematic monitoring of its ALEOs'*. We also commented on the early stages of development of the Governance Hubs in our 2014/15 Annual Audit Report to Members and made a number of recommendations to strengthen their operation.

26. The first meetings of the Hubs concentrated on identifying a baseline of evidence in response to key governance topics such as risk mitigation and management, financial governance and commercial compliance. Subsequent meetings have focused on specific issues arising in respect of individual ALEOs. Improvement Plans set out the agreed actions arising which require to be addressed by the next meeting.

27. During the year, we observed Hub meetings and officers and members pre-meetings and reviewed the range of documentation requested by the Hub from ALEOs.

28. In respect of the December 2015 and May 2016 meeting cycles, Exhibit 1 provides a summary of the process in place and Exhibit 2 summarises the agenda items.

Exhibit 1: Governance Hub process

- **Officers Pre meeting**: Identification of areas the Hub will scrutinise, drawing on outcomes from previous meetings. From this a list of supporting evidence/documentation is requested from ALEOs.

- **Request evidence from ALEO**: ALEOs are given 6 weeks to respond to officers request.

- **Members Pre meeting**: Officers meet with members to advise and consult elected members on the areas that the Hub will scrutinise.

- **Governance Hubs**: Hub meeting held, ALEO officers in attendance to respond to questions. Improvement Plan prepared of actions arising out of the meeting.

- **Report to ARSC**: Minutes of each Hub are presented to the ARSC along with a report highlighting the key issues identified.

- **Report to Service Committees**: Minutes presented to relevant service committee.

Source: Aberdeen City Council Governance Hub Agenda Papers

Exhibit 2: ALEO Agenda Items

ALEO	December 2015	May 2016
AECC	• Improvement Plan • Business Continuity • Risk Register • Service & Financial Performance	• Improvement Plan • Annual Budget 2016/17 • Service Level Agreement • Estate Management
ASV	• Improvement Plan • Business Planning • Performance Management • Service Performance	• Improvement Plan • Operating Agreement • Business Planning • Commercial Compliance • Estate Management
BAC	• Improvement Plan • Audit Controls • Business Planning • Performance Management • Service Performance	• Improvement Plan • Service Performance • Estate Management
SA	• Improvement Plan • Community Planning • Performance Management • Business Continuity	• Improvement Plan • Service Level Agreement • Business Planning • Estate Management

Source: Aberdeen City Council Governance Hub Agenda Papers

29. The council is undertaking a comprehensive review of its governance arrangements which will include ALEOs and is expected to result in a revised Local Code of Corporate Governance. The project plan indicates that the review of ALEO governance will be complete by May 2017.

30. Since implementation, there have been 3 cycles of Hub meetings, from which we would highlight the following achievements.

Hub achievements

- In September 2015, the council approved a revised Local Code of Practice in respect of funding External Bodies and 'Following the Public Pound' (the local code). This is wider than the principles set out in the statutory code. It also meets the additional requirements set out by the Accounts Commission in March 2015 around minimising potential conflicts of interest, regular and proportionate monitoring and the inclusion of clauses in funding agreements for review and termination.

- The local code requires internal audit to consider significant ALEOs in its annual audit planning processes. This was achieved through an internal audit review into the operation of ALEOs reported to ARSC in March 2016.

- Significant effort has been input by officers in the establishment of the Governance Hubs and consequently, there is increased understanding of how the ALEOs operate.

- Having observed Hub meetings, we felt there was a positive atmosphere with a good level of engagement by most ALEO staff. There are however some challenges with not all ALEOs

fully understanding the principles of 'Following the Public Pound'. We also observed that officers frequently provide further advice and support to ALEOs as a result of these conversations, particularly in areas such as procurement and health and safety where council staff may have greater expertise.

31. A fundamental requirement of the 'Following the Public Pound' Code is that there are arrangements in place to approve, monitor and hold third parties accountable for the public funding provided to them. In the case of the larger ALEOs, the council remains responsible for the services it has transferred and it therefore needs to be satisfied that its obligations have been met. Now that the Hubs are established, there is need for greater focus on monitoring how well the ALEOs are meeting the council's objectives and targets.

Next steps – Service Level Agreements

- A Service Level Agreements (SLA) should clearly set out the expectations for each ALEO in terms of the roles and responsibilities being placed upon each party and it should provide the link between funding and performance. The terms set out in an SLA should be proportionate so that smaller bodies with a lower number of staff are not over burdened. The SLA should also make clear the implications if service performance is not as expected and how any conflicts are to be resolved.

- The chief internal auditor recently highlighted the need for up to date SLAs to be in place and this action has an agreed implementation date of June 2017. It is unclear how the Governance Hubs can review services in the absence of clear objectives and performance targets against which the ALEOs

can be monitored. We would therefore suggest that the council needs to have firm agreements in place for the financial year under review and that June 2017 would seem too far in the future.

Refer Action Plan No. 1

Next steps – service performance

- Whilst service performance has been a standing item on Governance Hub agendas and a service representative attends each Hub, the discussions on service performance have so far been less robust than for other governance areas.

- There are regular operational meetings between each ALEO and the appropriate service representative outwith the Hub process and this service representative is also the nominated council representative to observe ALEO board meetings. These activities should be used to enhance the assurances provided by hubs.

- The Governance Hubs are required to provide service committees with progress reports on matters such as operational performance and service quality. There is a need for clarity on the format of such reports and agreement on the service information Hubs are expected to scrutinise and give assurance on.

- The local code sets out robust financial monitoring arrangements which are proportionate in respect of the different sizes of ALEO. There is however no clear link between the financial checks carried out under the code and the Hubs' monitoring activities.

The papers considered by the Hubs contained copies of management accounts but there was no specific discussion on the financial position as part of the agenda.

Refer Action Plan No. 2

Overall

32. There is scope for the Hub to better co-ordinate the different strands of ALEO related information gathered by the council. These should be considered alongside its evidence sessions with ALEO staff before forming an opinion on the systems of risk management in place and service and financial performance achieved for the period under review. This would improve the assurance provided to the ARSC/service committees on the use of public funds and provide stronger evidence on whether the council's objectives are being delivered.

33. Now that there have been 3 cycles of Hub meetings, there is an opportunity for the Hubs' remit to be revisited and responsibilities clarified to ensure that the level of scrutiny is appropriate and understood and that elected members are receiving the expected assurances around the operation and accountability of ALEOs.

Refer Action Plan No. 3

Assurances to Elected members

34. The Orders of Reference for the ARSC require Hubs to report that each ALEO has 'an effective system of risk management in place' and on other matters such as 'audit, roles and responsibilities of the board, legislation, following the public pound and breaches of governance'. This is to allow the ARSC to determine the level of assurance it can place on each ALEO.

35. For the December 2015 Hub cycle, a report was prepared for ARSC which highlighted the key issues discussed at each Hub. It did not however provide the ARSC with a clear view from the Hub. In order that the council can demonstrate that ALEOs have delivered on agreed outcomes and targets for the period under review, there is scope for the Hub to bring together a more cohesive picture of performance as part of its reporting to ARSC and service committees.

Refer Action Plan No.4

36. In the longer term, as ALEOs respond to requests from Hubs and improve their governance systems, it should be possible to reduce the level and format of scrutiny required.   Any decision should be clearly linked to the opinion of the Hub on the level of assurance in place at each individual ALEO. This could potentially free up resources to concentrate on smaller ALEOs which have yet to be brought into the process.

Refer Action Plan No. 5

Workforce Planning

37. In November 2013, the Accounts Commission and Auditor General published a report on Scotland's public sector workforce. The report highlighted a number of key messages on workforce changes across Scotland in the public sector and made a number of recommendations to the Scottish Government, central government bodies, the NHS, COSLA and local authorities.

38. A national follow up exercise was carried out during 2015/16 to provide the Accounts Commission and the Auditor General with an understanding of the impact of the 2013 report and in particular, the extent to which public bodies are implementing its recommendations.

39. In addition to this, the Best Value audit of Aberdeen City Council published in July 2015 noted as an area for improvement that the council should consider the capacity and capability required to deliver the strategic priorities against the recruitment challenges experienced in the North East.

40. In respect of the follow up work in Aberdeen, we found that a Strategic Workforce Plan for 2016/17 has been developed which provides a summary of the key actions and strategies to meet future workforce requirements. While each directorate is required to prepare a workforce strategy, workforce issues have been included in service level business plans (not directorate level), rather than a separate workforce document. However, our review of service plans shows a mixed picture, with some plans indicating that the workforce section is 'to be completed'. None of the plans reviewed contain

information on the staff numbers required to meet future service developments.

41. One of the council's key actions for 2015/16 has been to focus on developing succession plans for key occupational groups within the workforce and hard-to-fill business critical posts. Whilst at present the Strategic Workforce Plan has a number of strategies to improve succession planning, there is little in the way of data to support this. For example, the council does not have information on areas such as numbers of staff required in the future, actual reasons why staff leave or the ability of services to 'grow their own'.

42. A template was developed to collect information from services which will be used to aid succession planning. This has been completed by individual services in conjunction with HR. The information gathered will be used to identify the likely numbers required in each service over the next 5 years. From this, the council will be able to identify how the overall strategies, such as 'Aberdeen Guarantees', Modern Apprenticeships and Graduate Support Scheme, can be applied to each hard to fill, business critical post. The council is also to use the findings of this exercise to identify skills and knowledge gaps that could be filled taking the current downturn in the oil and gas sector into consideration. We understand that a report is currently being prepared for the Corporate Management Team (CMT) with the findings and proposed strategies linked to specific jobs. It is anticipated that CMT will continue to receive six monthly progress reports on implementation of this initiative.

Refer Action Plan No. 6

43. All reports to council/committee are required to show the impact in terms of the organisational behaviours which make up 'Shaping Aberdeen'. One of these strands is 'staff experience', which means that all decisions made by the council have considered the impact on the workforce. An example of this is the savings options developed by officers in response to the budget shortfall in 2016/17. All options had been assessed for the impact on staff – High, Medium or Low and therefore the potential impact on staff experience had been considered before a decision was made. Members' final decision was therefore made with the full knowledge of the potential impact on staff.

Severance Payments

44. The Local Authority Accounts (Scotland) Regulations 2014 require local authorities to prepare a Remuneration Report as part of their annual accounts. Included within this report is information on the number and value of severance payments made to staff. These include amounts paid in relation to redundancy or voluntary severance/early retirement and settlement agreements. We are required to provide an audit opinion on the disclosures made in the remuneration report.

45. As recent high profile cases such as the former principal of Coatbridge College show, there is also a public interest element to such payments. In May 2013, the Auditor General and Accounts Commission issued a joint report, *Managing early departures from the Scottish public sector*, which set out a range of good practice principles that organisations should follow when designing, managing

and monitoring their early departure, or severance, schemes. The report also highlighted that senior managers and members should be fully aware of the costs and benefits when making decisions. Before approving any severance payments, those charged with governance must ensure that they represent a good use of public money, and a clear audit trail should be retained.

46. We reviewed a sample of 5 severance payments made to senior staff that had left the council during the year to ensure that these were made in accordance with council policy. Where a settlement agreement was reached with an employee, we confirmed that evidence supporting the rationale and authorisation of the amount paid were available.

47. In 4 out of the 5 cases, we were satisfied that due process had been followed and that appropriate evidence existed. In the 5th case, there was evidence that both HR and legal services were involved in settling the case but there was no specific evidence to confirm the rationale for the amount paid. While the amount is in line with similar payments made by the council, it is important that sufficient evidence is retained in every case.

48. We noted that the council developed guidance on Protected Conversations and Settlement Agreements which was implemented by the Corporate Management Team in February 2016. While the guidance, was not in place when the payments we examined were made, it makes clear that any settlement agreement should be finalised by Legal Services, prior to approval of an offer.

Internal Financial Controls

49. International Standards on Auditing (ISAs) require evaluation of critical financial systems on an annual basis.

50. In order to gather assurances to support our opinion on the council's financial statements, we identified 10 key internal financial control systems which are listed in Exhibit 3.

51. Our approach requires us to annually assess the key systems of internal control and how risks in these systems could impact on the financial statements. For each system identified, we undertake a short preliminary evaluation to obtain a general background of the system and to ascertain the key controls in operation. Where no significant change to a key internal control system has been identified, our approach allows us to rely on the results of testing carried out in the previous 2 years. Where such reliance is taken, we are still required to undertake a brief walkthrough of controls to confirm that they continued to operate as expected.

Internal Audit

52. ISA 610, using the work of internal auditors, states that the external auditor shall determine whether the work of the internal auditor is likely to be adequate for the purposes of the audit and, if so, the planned effect of the work of internal audit on the nature, timing or extent of the external auditor's procedures. Therefore we seek to rely on the work of internal audit wherever possible, to assist us in obtaining the assurances we require to support our opinion on the financial statements.

53. From 1 April 2015, the council entered into an agreement with Aberdeenshire Council's Internal Audit section for the provision of internal audit services. It was felt that this arrangement would provide opportunities for efficiencies.

54. We undertook a high level review of the new internal audit arrangements against the requirements of Public Sector Internal Audit Standards (PSIAS) and confirmed that these were in accordance with the standards. We therefore concluded that we could place reliance on the work of Internal Audit.

55. Internal Audit report progress against the Internal Audit Plan to each meeting of the Audit, Risk and Scrutiny Committee. In September 2015, it was noted that progress with planned work had been slower than anticipated. This was due to the team focusing on completing work on the 2014/15 audit plan for Aberdeenshire, time taken to gain access to and familiarisation with Aberdeen City Council 's financial systems and additional, unplanned work.

56. We were kept abreast of progress during the year and in terms of priorities, we suggested that Internal Audit should concentrate on those audits which are most critical in providing their opinion on the Annual Governance Statement.

57. As set out in our Annual Audit Plan, we were able to place formal reliance on internal audit's reviews of the Accounts Payable, Cash

and Bank, Council Tax and Payroll systems to support our audit opinion on the 2015/16 financial statements.

Findings

58. Exhibit 3 lists the internal financial control systems and summarises our testing work alongside where we agreed to take reliance from the work of Internal Audit in respect of 2015/16 controls testing work. The control weaknesses identified are described below.

Exhibit 3: Number of Key Controls Reviewed/Weaknesses Identified

Financial Control System	Controls Reviewed	Reliance on Prior Years	Control Weaknesses Identified	Reliance to be placed on Internal Audit?
General Ledger	0	7	0	N/A
Payroll	0	11	0	✓
Accounts Payable	1	7	0	✓
Accounts Receivable	2	4	1	N/A
Cash & Bank	0	3	0	✓
Treasury Management	0	9	0	N/A
Fixed Assets	Key controls operate at year end only			
Council Tax	1	6	0	✓
Non Domestic Rates	2	5	0	N/A
Housing Rents	2	5	0	N/A

Accounts Receivable

59. The timing of debt recovery procedures is intended to ensure that the council maximises income generation and avoids bad debt, which may ultimately have to be written off. We found that a number of procedures were not carried out at the required frequencies and this was due to staffing issues within the section concerned. These included:

- reports in respect of disputes were not run at all between October 2015 and March 2016. The total value of items in dispute as at April 2016 was £401,516

- due to reminder and final notices not always being run on consistent days of the week, the final notice can be issued late

- reports of invoices passed to the Sheriff Officer, due to non-payment of the final notice, were not always run monthly basis

- dispute markers were not always recorded on the accounts receivable system against invoices passed to the Sheriff Officer in error.

Refer Action Plan No. 7

Appendix 1: Action Plan

Action Point	Page/ Para No.	Recommendation	Management Action	Responsible Officer	Target date
1	8/31	Due to the importance of having agreed SLAs in place against which ALEOs can be monitored, the council should consider completing the current review sooner than June 2017, the agreed implementation date contained within the recent Internal Audit report.	At the moment, there are limited resources within the legal team available to review SLAs. The outcome of the council's governance review will also impact future SLAs.	Senior Democratic Services Manager	Pending Governance Review findings
2	9/31	Hubs need to undertake more robust scrutiny of service performance in order that clear assurance can be provided to committees. The extent and level of detail of performance information to be scrutinised needs to be clarified.	It is recognised that further guidance in this area is needed.	Senior Democratic Services Manager	August 2016 cycle of meetings
3	9/33	The remits of the Governance Hubs should be reviewed and responsibilities clarified to ensure the level of scrutiny is appropriate and understood.	A 360 feedback questionnaire is being considered for completion by Hub members but no firm date has yet been set. In the interim, there will be informal feedback over the summer.	Senior Democratic Services Manager	August 2016 cycle of meetings

Action Point	Page/ Para No.	Recommendation	Management Action	Responsible Officer	Target date
4	10/35	The Governance Hubs should form an opinion on the governance and service performance information considered in order that assurances can be provided to ARSC/service committees.	Action agreed and will be implemented from the August cycle.	Senior Democratic Services Manager	August 2016 cycle of meetings
5	10/36	Based on a clear opinion of the level of assurance in place, the council should consider in the longer term the level and format of scrutiny required at each ALEO.	Now that a baseline of evidence has been gathered, a more proportionate approach can be adopted.	Senior Democratic Services Manager	August 2016 cycle of meetings
6	10/40-42	Directorate and Service level workforce plans should be updated to reflect the information gathered as part of the succession planning exercise. Plans should include details of staff numbers required to deliver business plans and the strategies to be used to meet this.	Succession planning findings will be reported to CMT in summer 2016 leading the preparation of more detail workforce plans thereafter.	HR Manager	Regular reporting to CMT
7	14/59	Procedures for debt recovery should be carried out in a timely manner to ensure that the council has the best opportunity to collect outstanding debts.	All Recovery procedures are now timetabled on a monthly basis to ensure timeously action.	Revenues & Benefits Manager	Implemented