

Background to review	Key findings	Audit opinion (1)	Recommendations for improvement (Priority) (2)
<p>The Works Delivery Module of Property Asset Management System (PAMS) which holds all financial and non-financial data on projects across Property Services and enables payments to be made via SAP interface has been operating for more than 2 years. Tenancy related payments and receipts are dealt with via the PAMS Estates Module (also referred to as PAMS Income Module) and it was decided to implement this module in two phases. Phase 1 was to upload tenancy data which was completed in Summer 2015 and Phase 2 was to develop the interfaces between PAMS and SAP and vice versa and 'go-live'.</p>	<p>The 'go-live' of Phase 2 has been delayed on numerous occasions in the last 12 months due to various issues remaining unresolved and at the time of the audit, no 'go-live' date had been set.</p> <p>Changes in Property Services as part of the Orbis Partnership but also the absence of a senior officer on maternity leave with no replacement to lead the project resulted in either decisions not being taken in a timely manner or disagreements on proposed solutions remaining unresolved.</p> <p>The Senior Estates Surveyors look after properties leased in and out on a commercial basis, residential lettings, small holdings and rural estates including garden licences, houseboats, gypsy sites etc. The 'As is' process does not detail the flow of information in the form of a flowchart or the content of the information that needs to flow or the method of communication at each step which can be helpful to users.</p> <p>The current arrangements for monitoring customer accounts to keep track of debts outstanding for debt management is a very time consuming process as well as prone to inaccuracies.</p>	<p>n/a – position statement</p>	<p>The Chief Property Officer should nominate a member of his Senior Management Team as a priority to sponsor the implementation of PAMS rent interface going 'live'. The nominated officer should steer the consultation of all stakeholders impacted by PAMS Estates Module and provide resources and clear direction of travel by taking decisions to move the project forward. (H)</p> <p>The Estates Delivery Team should incorporate their written procedure notes to create a flowchart which will detail the flow of information between different services that are impacted by the creation of tenancies. (M)</p> <p>The Property Asset Management System (PAMS) Estates Module including the rent interface should be implemented as a priority to enable the council to maximise its property income generating potential and manage its debts effectively. (M)</p>

¹ Audit Opinions

Effective	Controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.
Some Improvement Needed	A few specific control weaknesses were noted; generally however, controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.
Significant Improvement Needed	Numerous specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met.
Unsatisfactory	Controls evaluated are not adequate, appropriate, or effective to provide reasonable assurance that risks are being managed and objectives should be met.

² Audit Recommendations

Priority High (H) - major control weakness requiring immediate implementation of recommendation

Priority Medium (M) - existing procedures have a negative impact on internal control or the efficient use of resources

Priority Low (L) - recommendation represents good practice but its implementation is not fundamental to internal control