

Internal Audit Progress Report

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REASON FOR ITEM

This report provides the Audit Committee with a summary of Internal Audit (IA) activity in the period from 1 September 2011 to 13 November 2011. This fulfils the requirements of CIPFA's Code of Practice for Internal Audit in Local Government to bring to Members' attention periodic reports on progress against planned activity and any implications arising from Internal Audit findings and opinions.

The report also satisfies the Audit Commission requirements to keep Members adequately informed of the work undertaken by Internal Audit and of any problems or issues arising from audits

OPTIONS AVAILABLE TO THE COMMITTEE

To note in-year progress against the Internal Audit Plan for 2011-12, and the updated position of those audits undertaken in 2007-8, 2008-9, 2009-10 and 2010-11.

1. INFORMATION

1.1. In addition to the Annual Report, the Head of Audit and Enforcement produces interim reports to Officers and Members throughout the year. These are approximately quarterly, summarise progress to date and bring to the attention of members any issues of note.

2. Progress against Plan and Follow up Status

2.1. There are no significant causes for concern at this time with the levels of assurance being reported to the committee in the current year. Only three audits received Limited Assurance in the current period and plans are in place to address the weaknesses identified which we will be closely monitored for implementation by management. Most other audits had Satisfactory assurance, with three, including one school having Full assurance.

2.2. The current status of this year's plan is included in Appendix 1.

2.3. The progress and status of those audits carried out in 2007-8, 2008-9, 2009-10 and 2010-11 is included in Appendices 2, 3, 4 and 5.

2.4. It was anticipated when setting the plan that amendments will always be needed to accommodate the changing needs of the Council. Amendments made up to the 11

November 2011 have been two additions to the planned work which can be accommodated from the contingency provision at this stage.

Payments for Contingent Labour - Agency and Interim approvals was planned for 2011-12. During preliminary discussions HR management felt it would also be useful to have assurance that, once appointments were approved, all subsequent payments were well controlled. This audit was added to satisfy this need for assurance.

Direct Payments – Added to plan by Internal Audit.

- 2.5. The only deletion from the plan is in respect of the audit of Public Health. The Health and Social Care Bill is currently going through Parliament and is expected to receive Royal Assent in December 2011. Any audit in the current year is unlikely to add any value and so this audit will be deferred until 2012/13.
- 2.6. Following the resignation of two trainees I have reviewed the available days and the number of days needed to complete the current plan. At present there is just sufficient resource to complete the plan. However, this will absorb all remaining contingency days and assumes that any new trainees are able to start work in January, there are no significant absences in the team and no major investigations are required. If any of these assumptions are wrong then audits will have to be deleted from the current programme. Any decision on deletions will be made at the time the circumstance arises and will take into account the risk associated with the remaining audits and the skills available in the team.
- 2.7. Unless otherwise stated, all reports have an action plan agreed with internal audit.
- 2.8. Summaries of the outcomes of the audits completed in the period are provided below:

Audit Title: Facilities Management (2010/11)

Assurance level: Limited

The Facilities Management Service (FM) provides a wide range of services to the council's properties and staff. This includes building maintenance and repairs (Hard Services) and catering and cleaning (Soft Services).

Dalkia commenced the FM contract in November 2008. In August 2009, MITIE Technical Facilities Management took over the contract for facilities management from Dalkia.

The objective of the audit was to ensure that the Facilities Management Contract is efficient, effective and economical.

We were pleased to report risks are appropriately addressed in these areas:

- The contract clearly outlines what is expected of both parties and comprehensively covers other aspects such as business continuity planning.
- There is a documented process for approving purchase orders or variation orders.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
The Corporate Landlord should set a deadline which ensures that the service charges in Table B, which contains a breakdown of the contract sum by premises and service, is agreed as a matter of priority. Without an agreed Table B the Council cannot make informed business decisions e.g. about savings, investments etc if the current cost of services at respective premises are not agreed.	High	14 th June 2011
Management should investigate the following and provide training and guidance to address any short comings where: <ul style="list-style-type: none"> • there is a high rate of non compliance in providing descriptions on purchase orders. This will ensure that the council understands the purpose of the charges and can challenging the requests for variations. • Purchase Orders are raised after invoices have been received. This will ensure the council is not paying for works that it does not need. • work is being directed to contractors other than MITIE. This will ensure resources are not wasted in awarding, setting up and paying for unnecessary contracts. • staff are commissioning facilities management services directly from contractors. This will ensure that the council can make informed decisions and effectively monitor spending and quality of work. 	High	September 2011
The KPIs in the contract should be reviewed to ensure that they contain adequate resolution targets.	High	September 2011
The Head of Facilities should consider what checks of Soft Services the council needs to undertake to gain assurance the council is receiving value for money.	Medium	September 2011
There should be a process in place which ensures all complaints received and action taken are recorded and reported	Medium	September 2011

to both the council and MITIE managers. This will ensure any recurring issues are discussed and followed up effectively.

Management Comment - Work to improve the description of services on a Purchase Order (PO) has been implemented and the new Oracle system to be introduced on 21st November will require a contractor to be in possession of the Council's PO prior to carrying out any work. Work is also underway in reducing the number of smaller contracts the Council has therefore obtaining greater value from the FM contract.

More challenging KPI'S are in place from the beginning of November and the contract following the audit has been subject to a Rapid Improvement event which has identified the need for a common format for reporting complaints and the auditing of soft services.

Audit Title: Children with Disabilities – Transition (2010/11)

Assurance level: Limited

All young persons who have a statement of special educational needs are required to participate in a transition review. The first transition review should take place when the young person is aged 14, in the academic school year 9.

In July 2008 there were 208 young persons aged 15-19 with a Statement of Special Educational Needs (SEN). It is imperative that every young person with disabilities has a planned, co-ordinated and positive progression plan from childhood to adulthood which is managed effectively. Services are provided by various teams within the Council.

The objective of the audit was to ensure disabled young people's transition through childhood and into adulthood is managed efficiently, effectively and economically.

We were pleased to report the following:

- Criminal Records Bureau checks are in place for key members of staff in the transition process. Renewal dates are recorded and monitored by Business Support.
- An eligibility criteria exists to determine young persons that are eligible for support.
- A waiting list is in place for all young persons that have been accepted to move through the transition process.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date

The Transition Strategy Group should review the Protocol regarding step by step transition processes to ensure resources are not wasted implementing out of date work practices.	High	September 2011
The procedure for preparing the list of young persons requiring an annual/transition review should be documented. In the absence of key staff the list may not be produced.	Medium	September 2011
The Transition Strategy Group should formulate a transition plan template. This will ensure all needs of young persons are captured and a smooth transition from children services to adult services can be planned.	Medium	Immediate
The outcome/decision of referrals should be recorded on both the referral form and the IAS Protocol System to ensure the Transition Team is aware that young persons are due to receive an assessment of eligibility for adult social care.	Medium	Immediate
Management should ensure that exception reports are run on a monthly basis to identify initial assessments and assessment reviews that are overdue. This will ensure that young persons are receiving timely assessments.	Medium	September 2011

Management Comment -

The recommendations have been accepted and are being implemented as required. The Transition Strategy Group continues to work on improving the experience of young people in transition and the protocol has been reviewed, with further work taking place on the pathway. The procedure for preparing the list of young people for review has been produced and is available.

Audit Title: ICT - Protocol Systems – Adult Social Care and Children Services
Assurance level: Limited

The Council replaced a single application CareFirst system with two work-flow based applications called Protocol. Protocol has an integrated Children’s (ICS) and integrated Adults (IAS) Systems both supplied by Liquid Logic for managing children and adult social care work. The ICS went live in 2009 and it was followed shortly after by the IAS.

The objective of the review was to ensure all processing carried out by the system is complete, accurate, timely and secure.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target
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		Date
The Council should confirm with Liquid Logic that security checks are carried out on their staff that have access to the council's IC and IA systems.	High	August 2011
The Council should revise it's password policy to the following settings for IC and IA systems: Minimum password length 8 Account lockout at 3 failed attempts Lock out duration until administrator resets Minimum number of upper case letters 1 Minimum number of low case letters 1 Minimum number of numerical characters 1	Medium	March 2012
The Council should remove redundant profiles on ICS to prevent unauthorised access to sensitive data.	Medium	31/08/2011
The Council should complete the exercise to identify and remove redundant accounts that have been migrated from CareFirst to ICS. Define a timeframe for identifying and removing legacy accounts that are no longer required on the IAS. This will reduce the risk of unauthorised access to systems and data and keep the database clean.	Medium	31/12/2011
The Council should consider implementing monitoring controls for future upgrades for IAS and ICS systems to ensure the Council can detect and address errors in a timely manner.	Medium	31/08/2011
Key Performance Indicators should be set up to manage the performance of the IA and IC system support services provided by Liquid Logic. Properly monitored KPIs will ensure issues are resolved in a timely and satisfactory manner.	Medium	31/08/2011

Management Comment - All management actions are being delivered to timetable and four have already been completed.

Audit Title: ICT - Capita On-line Payment System

Assurance level: Satisfactory

The Council operates a number of online payment portals that are hosted by Capita for taking card payments (such as council tax, housing rents and parking tickets) from customers. Transactions from the online payment portals are then processed by the

Capita Income Management (CIM) application which is hosted with the Council's IT infrastructure. CIM application is managed by the in-house IT Department at the application and server levels. Capita is responsible for maintaining CIM underlying database.

The objective of the review was to ensure all processing carried out by the system is complete, accurate, timely and secure.

We were pleased to report risks are appropriately addressed in these areas:

- An access hierarchy has been defined on CIM application;
- A Check Digit Validation routine is in place for checking the references of payments made on council tax, housing benefits, debtors, social care, business rates, corporate debtors and parking payment portals.
- The CIM application has a number of inbuilt functions to help identify errors on imported files.
- A system log is in place on CIM for capturing user and system activities to provide an audit trail.
- A support contract for CIM is in place between the Council and Capita with response targets.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
Individual accounts should be created for Capita staff and a process should be implemented to review the existing accounts on the CIM application on a periodic basis to confirm that they are still required.	Medium	1 st October 2011
The Council should consider creating a standard format for housing rent payment references in order that validation checks can be implemented on the housing rent payment portal.	Medium	1 st November 2011
Management should review the back-up schedule to ensure full backups are run on a regular basis.	Medium	Immediately

Audit Title: Cemeteries
Assurance level: Satisfactory

There are seven cemeteries within the London Borough of Hillingdon. Four are operational (Northwood, Harmondsworth, Cherry Lane and West Drayton) and the remaining three (Hillingdon & Uxbridge, Harlington and Victoria Lane) are closed as there is no more space for burials. Approximately 400-500 burials take place in LBH each year. In 2010/11, approximately £435,000 in income was received from interments (primarily) and memorials.

The objective of the audit was to ensure that the cemeteries' service administration processes are efficient, effective and economical.

We were pleased to report the following:

- There is an approved fees and charges policy which was last reviewed in April 2011
- All income is banked without delay
- Official receipts are issued for income received
- Income is locked away and there is restricted access to the safe
- There is adequate physical security around Breakspear Crematorium.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
The Manager & Registrar should ensure that monies are banked before the cash limit of £2,500 is exceeded. If large sums of cash are transported by a single person then the health and safety of the transporting officer is compromised. In the event any cash is stolen from the officer, the Council will not be able to recover any amount above £2,500; therefore the Council is exposed to a loss of income.	High	Immediate
The Manager & Registrar should use the banking book maintained by the Cemeteries Administrator to check (on a weekly basis) that income has been accurately collected for cemeteries services which have been provided.	Medium	October 2011
A record detailing monies moved in and out of the safe should be maintained. In the event of any discrepancies/theft there is no audit trail of the money, making an investigation difficult. This could lead to bad publicity for the Council if payments are disputed and cannot be identified.	Medium	October 2011
A universal system should be used to record all crematoria, burial and mortuary services to ensure staff can efficiently search information required. If all burials are not recorded on the system and manual burial plans were stolen/destroyed in a	Medium	March 2012

fire then there would be no records of burials.

The business continuity plan (BCP) for bereavement services should be completed in full. If the BCP is not completed, in the event of an incident, the cemeteries service may not be able to restore the service efficiently and effectively.

Medium December 2011

Audit Title: Employability
Assurance level: Satisfactory

Under the Immigration, Asylum and Nationality Act 2006, an employer is responsible for undertaking identification checks to ensure the person being employed is eligible to work in the United Kingdom. Failure to carry out these checks is a criminal offence and penalties are payable under the Act.

The objective of the audit was to ensure that we comply with legislation and only employed individuals, eligible to work in the UK.

We were pleased to report risks are appropriately addressed in these areas:

- Roles and responsibilities
- Policies and procedures
- Monitoring

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
Managers should be provided with clear guidance/training on how to check that documents provided by individuals (to confirm their identity) are genuine. If not provided, the Council will be exposed to fines for not carrying out adequate checks, if found to have employed an individual who is not eligible to work in the UK.	High	October 2011
The HR Shared Services Manager should ensure the four missing personal files are located or reconstructed to ensure the Council would be able to provide proof that identity checks had been carried out should there be an inspection by the UK Border Agency.	Medium	December 2011
The HR Shared Services Manager should examine the reasons why there was non compliance in the two cases	Medium	March 2012

where ID documentation was not in the respective personnel files. If any additional controls required are not put in place, the Council could incur penalties for non compliance.

Audit Title: Housing Rents
Assurance level: Satisfactory

Hillingdon Homes was responsible for collecting and managing rents from LBH tenants. It was operating as a separate entity from LBH until September 2010 when it merged with the LBH. The team responsible for collecting rents is now called Hillingdon Housing Services.

The Corporate Vision is “Putting Our Residents First”, while the objective is to continue to provide good quality housing to our residents, reduce homelessness through effective homelessness prevention services and enabling families to secure homes in the private sector.

The Council has an average housing stock of 10,300 houses. Income from rents was £47.7million in year 2009/10: £48.1million in 2010/11 while a budgeted sum of £50.9 million is expected in year 2011/12.

The objective of the audit was to ensure that the rent management system is efficient, effective and economical.

We were pleased to report risks are appropriately addressed in these areas:

- Roles and responsibilities of staff
- Write-off process for arrears
- Annual rents (Charges) increase process
- Collection of arrears
- Tenants credit balance management
- Budget monitoring system

Improvements are needed to address risks in the following area:

Control improvements required	Risk	Agreed Target Date
The Rent Manager should ensure that the reconciliation statements are reviewed, checked, and signed monthly confirming the suspense account is being managed efficiently and effectively.	High	January 2012

Audit Title: Youth & Connexions

Assurance level: Satisfactory

There are seven Young People's Centres in the borough of Hillingdon, based at Charville, Fountains Mill (Uxbridge), Harlington, Northwood, Ruislip, South Ruislip and West Drayton.

Also based at these centres are other teams such as Alternative Education Team, Accredited Learning Team, Connexions Team, Mobile and Detached Team and the Service Development Team.

The annual budget for the Youth and Connexions Services was £7.8m for 2011/12, though once capital costs have been deducted the budget equates to £5.5m

The audit objective was to ensure that the financial management of the Young People's Centres was efficient, effective and economical.

We were pleased to report risks are appropriately addressed in these areas:

- Detailed policies and procedures are available to all staff through Horizon, including templates of documents required to be completed.
- Income is recorded and receipts issued from a LBH receipt book.
- Income had been banked with references to receipt numbers.
- Ledgers were held that recorded all income and expenditure.
- Amenity funds had been set up where all income from young people had been banked.
- Expenditure had been authorised correctly as per the Schemes of Delegation.
- Receipts were held for all P-card expenditure and all statements had been reconciled.
- The Service Support Team monitors the budget expenditure of each team on a quarterly basis.

Improvements are needed to address risks in the following areas:

Control improvements required

The Youth and Connexions Service Financial Procedures should be updated to include the recording of attendance at chargeable events. This should be reconciled by the Team Support Officers to the income collected by the area officers/youth workers. Without an attendance record

Risk	Agreed Target Date
Medium	December 2011

supporting income receipts, any misappropriation of monies may not be identified.

Two officers should always be present when pool tables are emptied of cash. A standard form should be devised and completed detailing the location of the pool table, the date, the amount collected, the receipt number and the signatures of the two officers present. This form should be incorporated into the procedures and the form uploaded onto Horizon.

Medium August 2011

If two officers are not present, the opportunity for misappropriation of funds is increased, which reduces the income to the Council which could affect services to young people.

Management should liaise with the Insurance team and ensure that all safes in operation across the service have insurance that covers the needs of the youth centres, ensuring that the council is covered against theft or loss of income.

Medium December 2011

The Head of Youth and Connexions should inform all budget holders that suppliers have been written to and invoices will no longer be paid without a valid purchase order. If this is not adhered to there is a potential for delays in payments which could impact on the relationship with suppliers.

Medium Immediate

The Head of Youth and Connexions should liaise with the Head of Finance to clarify the exact process that is required to be followed with regard to expenditure approvals. The previously distributed procedure note should be revised if necessary and re-distributed to the various centres to minimise delays in courses or programmes due to awaiting unnecessary approval.

Medium August 2011

The Head of Youth and Connexions should consult with budget holders regarding common products or services that it may be practical to put together and tender to achieve better value for money.

Medium January 2012

The Head of Youth and Connexions should explore the feasibility and cost of creating a shared drive that enables Area Officers and Team Support Officers to access youth centre data without having to be on site. This access should be restricted to the centres that each officer has responsibility for, otherwise staff resources continue to be wasted due to travelling between various centres.

Medium March 2012

Audit Title: Education – Looked after Children (2010/11)

Assurance level: Satisfactory

Hillingdon Virtual School (HVS) supports the education of Looked After Children (LAC) of statutory school age (5-16 year olds) and Early Years (3-4 year olds); working across the disciplines of education, social care and health to provide education advice, support and challenge schools, social workers, foster carers, and other key professionals (e.g. colleagues in the Health Service) to improve educational outcomes for Hillingdon's Looked After Children.

HVS service was subject to an Ofsted Inspection of Safeguarding and Looked after Children Services in, 26th October – 6th November 2009, (Published 4th December 2009) where it was confirmed that the overall effectiveness of safeguarding services in the area was good.

We were pleased to report risks are appropriately addressed in these areas:

- Hillingdon Virtual School are notified each month of any children who have become looked after by the Council.
- Management are progressing well with developing the database/ spreadsheet which holds most information on Looked After children.
- Hillingdon Virtual School staff attend relevant meetings to discuss the education of Looked After Children
- Staff are provided with the necessary training.
- Hillingdon Virtual School work proactively with schools and social workers to try and keep the Looked After Children in school placements and to avoid moving them often.
- All designated teachers are kept on a register which is easily accessible and regularly updated.
- Hillingdon Virtual School provide training to designated teachers and conferences.

Improvements are needed to address risks in the following areas:

Control improvements required

	Risk	Agreed Target Date
The Looked After Children data base should be reviewed monthly and action taken to address cases where there are no Personal Education Plans or the Personal Education Plans are out of date, so the Council is complying with its statutory requirements.	Medium	Immediate
Management should introduce a monthly check to ensure that	Medium	Immediate

Virtual School staff are complying with the requirement to check PEPs within one month of being received from the Social Worker, otherwise any non compliance may not be identified.

Personal Education Plans should have a signature and date to show it has been checked for quality, this would enable management to monitor compliance with the requirement for each one to be quality checked within a month.	Medium	January 2012
A record should be maintained by the Virtual Head detailing the latest CRB checks for staff, to reduce the risk of children and children's information ultimately being put at risk.	High	Immediate
Compliance with the proposed timetable for implementing the School Information Management System (SIMS) should be monitored by the Virtual Head Teacher and any slippages reported to the Deputy Director of Children and Families, as any slippages on implementing the new system will delay more efficient, less cumbersome monitoring.	Medium	December 2011
Purchase orders must be raised before the invoice is received to comply with Financial Regulations and to ensure that the Council is aware of its commitments at any point in time.	High	Immediate

Audit Title: Critical Team

Assurance level: Satisfactory

The Critical Team was created in 2009, following a consultation carried out in 2008, to specifically deal with patients discharged from hospital who require community care services.

The team deals predominately with new hospital discharge cases, with the Substantial, Care Management and Review teams within the Access Service also following similar processes in relation to processing hospital discharges. The Critical Team managers act as the main point of contact for all hospital discharges across the adult service areas in Social Care.

The Community Care (delayed Discharges) Act 2003 allows hospitals to charge social services authorities in cases where discharge is delayed because no community care services have been organised.

When a responsible NHS body considers that it is unlikely to be safe to discharge a patient from hospital unless one or more community care services are provided, it will issue a Section 2 (Notification of services needed) to the relevant local authority. Two days notice must be given of any discharge. Upon receipt of a Section 2, the local

authority must carry out an assessment of the patient's needs to identifying any necessary community care services needed for safe discharge of the patient.

The second discharge notification, Section 5, gives notice of the day on which it is proposed that the patient is to be discharged. If the patient cannot be discharged after this date, the Council is charged £120 per day.

As of 1st April 2011, NHS Trusts are no longer paid for emergency readmissions within 30 days of discharge from hospital, where the reason for readmission is linked to the previous admission.

The audit objective was to ensure that the Critical Team provides an efficient and effective service to all service users discharged from hospital.

We were pleased to report risks are appropriately addressed in these areas:

- Both the Council and NHS Trusts comply with the Community Care Act.
- Procedures and guidance are in place for the Protocol IT system.
- Section 2's, which inform the Critical Team that a patient is likely to require community care, had been raised and received for all patients referred to the Critical Team.
- The Administration Team monitors the dates of the section 5 forms, which inform the Critical Team of a patient's discharge date, to ensure the Council is given enough notification to arrange care.
- The Protocol client record data base only allows the Team Manager or Deputy Team Manager to authorise care packages.
- All invoices received for delayed discharges had been authorised sufficiently, with concerns raised over any disagreements.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
Management should devise a set of procedure notes outlining the processes to be followed across the services provided by the Critical Team. These procedures should include any relevant legislation and be reviewed on a regular basis, ensuring that patients are not placed at risk through inconsistent practice and non compliance with legislation.	Medium	April 2012
Management should implement a strategy that ensures all outstanding 6 week reviews are carried out.	High	Immediate

To clear the backlog, an assessment should be made of the outstanding cases and, where considered appropriate, telephone reviews should be conducted, with visits carried out on more complex cases or where the service user requests one.

If reviews are not carried out, clients may not be receiving the correct care for their specific needs

Management should liaise with HR and undertake a Workforce Plan Review to ensure that there are actions in place to mitigate staffing shortages. If a review is not undertaken, actions may not be put in place to alleviate future staffing problems. High Immediate

Management should liaise with Hillingdon Hospital to formalise the requirement for each party to provide a 0.5 FTE Administrator and for each party to provide appropriate cover for staff absence. Medium March 2012

The Council's Administrator is being put under additional pressures in undertaking the duties of the vacant Hillingdon Hospital's post. This could have a detrimental effect on services and patients.

Management should liaise with ICT (Protocol) Support to design monthly exception reports, detailing any section 2's without a corresponding section 5 (discharge date), readmissions to hospital within 30 days of the last discharge date and outstanding 6 week reviews. This will enable the Critical Team to improve working relationships and reduce work caused by hospital failings. Medium Immediate

Audit Title: Economic Development

Assurance level: Full

As a Council we want to support local businesses and local residents to prosper in the local economy.

Hillingdon's first strategy for a sustainable economy launched in September 2005 set the scene for Hillingdon's aspirations and objectives for a prosperous Borough. Six years on, with a radically different economic and political climate, a new strategy 'Sustain Renew & Prosper' is to be publicly launched at June 2011 Cabinet.

'Sustain, Renew & Prosper' sets key local priorities within three broad themes:

Sustain: Preserving Hillingdon's green spaces, heritage & culture.

Renew: Town Centre development and opportunity areas, ensuring that our town centres become a strong focus for the communities they serve;

Prosper: Up-skilling our residents to support them off benefits and into work. We want Hillingdon to be recognised as a business friendly borough, where businesses grow, creating new jobs for local people;

The Local Strategic Partnership theme group will oversee delivery, reporting performance and planning for future delivery.

The objective of the audit was to ensure that appropriate processes are in place to promote economic development.

We were pleased to report risks are appropriately addressed in these areas:

- Strategy and direction
- Resources
- Partnerships and joint working
- Consultation
- Performance management and outcomes
- Publicity

Audit Title: Housing Supply –First Time Buyers Scheme

Assurance level: Full

The Housing Supply Team provides permanent and temporary affordable housing in partnership with housing associations, private sector landlords and other agencies. Assistance for permanent housing is provided under the First Time Buyers (FTB) scheme.

The First Time Buyers' (FTB) scheme is aimed at first time buyers in the borough, who are currently finding it difficult to get onto the property ladder and are not entitled to the Low Cost Home Ownership.

The audit objective is to ensure that the FTB scheme is administered efficiently, effectively and economically.

We were pleased to report risks are appropriately addressed in these areas:

- Delivering and monitoring of the FTB scheme;
- Roles and responsibilities are clearly defined;
- policy and procedures in place are adequate;
- Authorisation and approval processes were adequate;

- Performance Management

Schools' Audits

The table below summarises the school audits finalised in the period.

2011/12	Assurance Level
Schools - Primary	
Yeading Junior	Satisfactory
Frithwood	Satisfactory
Deanesfield	Satisfactory
Ruislip Gardens	Satisfactory
Whiteheath Infant	Full

3. Follow up audits

- 3.1. We continue to make progress in following up and clearing action points from previous audits. We have also started to follow up on the Hillingdon Homes recommendations that were carried out by Mazars.
- 3.2. The table below shows the results of follow ups for general audits and school audits. Implementation rates on follow ups have decreased to 77% from 90% in this period. However, the rate is in line with the implementation rates over the last 12 months which have ranged from 73% to 84%.

Audit Title	DATE ISSUED	HIGH	MEDIUM	LOW	IMPLEMENTED HIGH	IMPLEMENTED MEDIUM	IMPLEMENTED LOW	NOT IMP'D - HIGH	NOT IMP'D MEDIUM	NOT IMP'D - LOW	REVISED TARGET DATE
Safeguarding Adults - 2nd follow-up	May-11	0	3	1	0	2	1	0	1	0	Jan-12
McMillan Early Childhood Centre	Dec-10	1	3	0	1	2	0	0	1	0	Mar-12
Write-off Probity	Jul-10	0	4	0	0	4	0	0	0	0	N/A
HGfL Audit	Dec-09	1	0	0	1	0	0	0	0	0	N/A
Financial Assessments	Jul-11	3	0	1	1	0	1	2	0	0	Dec-11
Subsistence	Jul-10	2	0	0	0	0	0	2	0	0	Sep-12
Child Protection	Jun-11	3	3	0	2	2	0	1	1	0	Dec-11
Culture Strategy& Arts	Nov-10	3	1	0	0	1	0	3	0	0	Jan-12
Oracle Financials - Debtors	Jul-11	0	3	1	0	1	1	0	2	0	Jan-12
E-Payments	Apr-11	2	6	3	0	2	2	2	4	1	Jan-12

Information Assurance and Security	Dec-10	0	5	0	0	4	0	0	1	0	Jan-12
Mayoral Services	Aug-11	0	2	4	0	1	4	0	1	0	Aug-12
Pulse (Recruitment)	Aug-11	0	1	0	0	1	0	0	0	0	N/A
Budgetary Control 3rd follow-up	Mar-10	0	6	2	0	5	1	0	1	1	Mar-12
Stray Dogs	Sep-10	0	1	0	0	1	0	0	0	0	N/a
Temporary Accommodation	Aug-10	1	0	0	0	0	0	1	0	0	Mar-12
Targeted Youth Support Team	Jun-11	2	5	3	2	5	3	0	0	0	Jan-12
Parking Cash Collection	Jun-11	1	1	2	0	1	1	1	0	1	Feb-12
Street Cleaning	Dec-10	1	2	0	1	1	0	0	1	0	Jan-12
Section 75	Oct 10	0	1	0	0	0	0	0	1	0	Mar 13
Data Security & Transfer	Mar 09	0	1	0	0	1	0	0	0	0	N/A
Wood End Park Primary (*)	Feb-10	1	0	0	1	0	0	0	0	0	N/A
Cherry Lane Primary (*)	Sep-10	1	0	0	1	0	0	0	0	0	N/A
Chantry (*)	Nov 10	1	0	0	1	0	0	0	0	0	N/A
Grangewood (8)	Oct 10	2	0	0	1	0	0	1	0	0	April 12
Dr Triplets Primary (*)	Sep-10	1	0	0	1	0	0	0	0	0	N/A
Rabbsfarm Primary	Oct 10	1	0	1	1	0	1	0	0	0	N/A
Highfield Primary	Nov-10	1	2	1	1	2	1	0	0	0	N/A
West Drayton Primary	Jan-11	1	2	0	1	2	0	0	0	0	N/A
Lady Bankes Junior	Jan-11	1	5	2	0	4	1	1	1	1	Jan-12
Brookside Primary	Jan-11	2	4	1	2	4	1	0	0	0	N/A
Whiteheath Junior	Feb-11	1	1	1	0	1	1	1	0	0	Jan-12
Newnham Infants	Mar-11	5	5	1	5	5	1	0	0	0	N/A
Laurel Lane Primary	Mar-11	3	5	2	3	5	2	0	0	0	N/A
Harefield Junior	Mar-11	2	1	1	2	1	1	0	0	0	N/A
Sacred Heart Primary	Apr-11	0	1	1	0	1	1	0	0	0	N/A
Warrender Primary	Mar-11	3	3	0	3	3	0	0	0	0	N/A
		43	77	28	31	62	24	15	15	4	
	% Implem ented by Risk				67%	81%	86%				
	Overall % Implem ented							77%			
	Overall % Not Implem ented							23%			

(*) These related to having a School Development Plan that was a requirement of FMSIS. This is no longer a requirement, so we have counted them as implemented.

3.3. Details of audits followed up, but where High or Medium risk issues remain outstanding are as follows:

Audit Title	No. of Outstanding Recommendations	Revised Target Date	Comment
Carefirst Debtors- 2009/10 Review	1	Mar 2011	Follow up In Progress
Business Continuity Management & Civil Emergency	1	Dec 2011	
Debt Recovery Processes	3	Sep 2011	Follow up in progress
Subsistence	2	Sep 2012	
Utilities Gas and Electricity	2	Jul 2011	Includes 1 Low. Follow up in progress
Budgetary Control	2	Mar 2012	Includes 1 Low
Private Sector Leasing 07/08	1	Dec 2011	
Securicor	1	Apr 2012	
Domestic Waste - Civic Amenity sites	1	Dec 2011	
Highways – Planned Maintenance	3	Mar 2012	
Performance Management	1	Dec 2011	
Ruislip High Secondary School	3	Dec 2011	
Asylum Accommodation	3	Oct 2011	Follow up in progress
Private Sector Renewal Grants & Disabled Facilities Grants	1	Nov 2011	
Glebe Primary	1	May 2012	
Mental Health	1	Aug 2011	To be followed up 4 th Qtr of 2011/12
Parking Permits	2	Sep 2011	Follow up in progress
Culture & Arts	3	Jan 2012	
Local Government Pension Scheme Governance	2	Dec 11	
Street Cleansing	1	Jan 12	
Temporary Accommodation	1	Mar 12	
Section 75 Agreement	1	Mar 13	
Fleet Management (HH)	1	Sep 11	Follow up in progress
Responsive Repairs (HH)	1	Nov 11	

Audit Title	No. of Outstanding Recommendations	Revised Target Date	Comment
Supporting People	1	Nov 11	Follow up in progress
Lady Bankes Junior	3	Jan 12	Includes 1 Low
Whiteheath Junior	1	Jan 12	
Grangewood School	1	April 12	
Child Protection and Reviewing	2	Dec 11	
McMillan Early Childhood Centre	1	Mar 12	
Financial Assessments	2	Dec 11	
Safeguarding Adults	1	Jan 12	
Parking Cash Collection	2	Feb 12	Includes 1 Low
Investigation 030	3	Dec 11	
Mayoral Services	1	Aug 12	
Oracle Financials - Debtors	2	Jan 12	
E-Payments	7	Jan 12	Includes 1 Low
Information Assurance & Security	1	Jan 12	

4. Advice Guidance and Consultancy

Management continue to request ad hoc advice from us on operational issues within their service.

5. Anti Fraud Work

5.1. We completed two anti-fraud audits during the period:

Disabled Parking Bays – Controls were found to be operating satisfactorily with the exception of the following areas:

- The applicant's name was not always recorded on the record of all disabled bays which means there is no audit trail of who applied for a bay.
- No periodic checks are carried out to ascertain whether bays are still used by residents who originally requested them. Although, bays are not specific to an individual, if the main user of the bay no longer requires it, its continued existence may be restricting normal parking arrangements by reducing available spaces.

Leisurelink Card – The controls over the issue of Leisurelink Cards at three leisure centres were reviewed. The overall conclusion was that the reason for eligibility was not always stated and evidence of eligibility was not always retained with the application. These weaknesses could lead to fraudulent claims not being identified.

5.2. In both audits, recommendations were made to strengthen controls which were all agreed by management.

Fraud Awareness

5.3. The Fraud Awareness Bitesize session due at the end of September 2011 was deferred until December 2011. This was because the majority of managers had already attended previous sessions and therefore the numbers of new managers attending in September would have been fairly small .

5.4. The new e-Learning Pool module has only been completed by 19 staff (6 new starters 13 existing members of staff). A further 38 new starters have enrolled to start the module but have not yet completed it. Work is underway within the Learning and Development Team to readvertise this e-learning module to all staff. Hopefully, this will increase numbers.

National Fraud Initiative (NFI)

5.5. The data match reports from the NFI continue to be investigated by directorates and we are monitoring progress on the investigations to ensure that they are being investigated promptly and properly.

Other work

5.6. Nine confidential investigations are underway and the results of these will be reported upon conclusion of the investigations.

5.7. The outcomes of those confidential investigations that have been concluded are contained in Part II of this report.

Internal Audit Plan 2011-12 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of Last Follow Up	Number of outstanding recommendations		
					H	M	L
CROSS CUTTING CORPORATE ISSUES							
Anti Fraud and Investigation							
National Fraud Initiative (NFI)	Ongoing						
Anti Fraud Promotion	Ongoing						
Fraud/Irregularity Investigations	Ongoing						
Planned proactive (to be determined):							
- Write-off Probity	Finalised	15/07/11	Full	Oct 2011	0	0	0
- Disabled Parking Bays	Finalised	07/11/11	N/A		0	1	2
- Mayoral Services	Finalised	22/8/11	Satisfactory	Nov 11 – Revised date Aug 2012	0	1	0
- Imprest Accounts	Draft Issued						
- Leisure Link Card	Finalised	19/09/11	N/A		0	0	2
Other Cross-Cutting							
Annual Governance Statement - Audit	Completed						
Advice and Information (Ad hoc)	Ongoing						
Consultancy Advice - Specific Projects	Ongoing						
Pre-Loaded Cards							
Employee Expenses - Automated Payments							
Establishment Audits - to be determined							
Misc Audit tasks							
Follow ups	Ongoing						
Brought forward Audits	Ongoing						
CENTRAL SERVICES							

Internal Audit Plan 2011-12 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of Last Follow Up	Number of outstanding recommendations		
					H	M	L
Finance							
Creditors							
Debtors	Planning						
Budgetary Control	Planning						
Capita On-Line Payments	Planning						
Central Services							
Human Resources							
Agency & Interim Approvals	Drafting						
CRB Checks							
Employability Status - Permanent Staff	Finalised	14/09/2011	Satisfactory		1	2	2
HR Payroll Changes & Trigger Dates							
Audit & Enforcement							
Planning Enforcement	Planning						
SOCIAL CARE HEALTH & HOUSING							
Adult & Older People Services							
Critical Team	Finalised	09/11/11	Satisfactory		2	3	2
Mental Health							
Assessment & Care Management - LD & PD							
Self Directed Support (contingency)							
Stroke Care Grant Certification	Completed	27/06/2011	NA	NA	0	0	0

Internal Audit Plan 2011-12 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of Last Follow Up	Number of outstanding recommendations		
					H	M	L
Children's Social Services							
Play Capital Grant Certification	Completed	17/06/2011	NA	NA	0	0	0
Fostering	Drafting						
Adoption							
Emergency Duty Team	In Progress						
Behaviour Support - Financial Systems	Planning						
Hillingdon Housing Services							
Housing Repairs & Maintenance - Responsive	Draft Issued						
Housing Repairs & Maintenance - Planned, including Major Works	In Progress						
Housing Rents	Finalised	11/11/11	Satisfactory		1	0	1
Empty Property Management							
Leasehold Management & Service Charges	Planning						
Tenancy Management	Draft Issued						
Housing							
Housing Needs	Planning						
Private Sector Housing							
Housing Supply	Finalised	08/09/11	Full		0	0	2
Public Health							
Public Health	Deferred to 2012/13						
PLANNING, EDUCATION & ENVIRONMENT, COMMUNITY							

Internal Audit Plan 2011-12 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of Last Follow Up	Number of outstanding recommendations		
					H	M	L
SERVICES							
Street Environment							
Street Lighting	Draft Issued						
Highways - Reactive Maintenance							
Corporate Construction							
School Building Programme - Permanent							
School Building Programme - Temporary							
Construction Contracts - Final Accounts	Drafting						
Green Spaces, Sport & Leisure							
Greenwich Leisure Ltd Contract	In progress						
Parking Services							
Penalty Charge Notices and Appeals	Drafting						
Transport Services							
Fleet Management	Drafting						
Harlington Road Depot Stores, including Fuel	Drafting						
Property Services							
Utilities Contracts - Water							
Public Safety							
Investigations Team							

Internal Audit Plan 2011-12 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of Last Follow Up	Number of outstanding recommendations		
					H	M	L
Consumer Protection							
Food Health & Safety Services	Planning						
Business Services							
Mortuary	Finalised	23/06/11	Full		0	1	1
Heathrow Imported Food Unit	In progress						
Passenger Services							
Cemeteries	Finalised	12/09/11	Satisfactory		1	4	5
ICT							
Customer Contact Centre	Draft Issued						
Youth Services							
Youth Services	Finalised	7/10/11	Satisfactory		0	7	4
Other Education							
Pupil Referral Unit							
Education Welfare	Finalised	14/07/11	Full		0	0	5
Early Years Centres							
School Admissions Service							
Psychology Service	Planning						
Schools - Primary							
Bourne Primary							
Minet Infants							
Firthwood Primary	Draft Issued						

Internal Audit Plan 2011-12 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of Last Follow Up	Number of outstanding recommendations		
					H	M	L
Holy Trinity Primary							
Hillside Infants							
Hermitage Primary							
Whiteheath Infants	Draft Issued						
Ryefield Primary							
Grange Park Infants	Finalised	19/07/2011	Full	N/A	0	0	2
Harmondsworth Primary	In Progress						
Newham Junior	Drafting						
Whitehall Junior	Finalised	29/06/2011	Satisfactory		2	1	1
Yeading Inf	Finalised	23/06/2011	Satisfactory		2	4	1
Yeading Jnr							
Breakespear infants							
Bishop Winnington Ingram	Finalised	03/05/2011	Satisfactory		0	4	1
Coteford Junior							
Deansfield	Draft Issued						
Ruislip Gardens							
St Bernadettes							
St Marys							
St Matthews	Drafting						
St Swithun wells							
Whitehall Infants	Finalised	16/06/2011	Satisfactory		2	6	1
Special							
Meadow							
Moorcroft							
The Willows							
Hedgewood							

Internal Audit Plan 2011-12 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of Last Follow Up	Number of outstanding recommendations		
					H	M	L
Nursery Schools							
McMillan Nursery							
ICT audit contract							
Penetration Testing	Drafting						
Adults and Children's Protocol	Finalised	12/09/2011	Limited		1	5	3
IT Strategy							
Disaster Recovery							
CAPITA – Online payments systems - Security	Finalised	12/09/2011	Satisfactory		0	3	2
Contingency Audits							
Pulse (Recruitment)	Finalised	12/08/2011	Satisfactory	October 2011	0	0	0
Contaminated Waste Grant Certification	Completed	June 2011	N/A	N/A	0	0	0
Investigation 045	In Progress						
Investigation 046	In Progress						
Investigation 047	Completed	June 2011	N/A	N/A	0	0	0
Investigation 048	Completed	Sep 2011	N/A	N/A	0	0	0
Investigation 049	In Progress						
Investigation 050	Completed	Sep 2011	N/A	N/A	0	0	0
Investigation 051	Completed	Sep 2011	N/A	N/A	0	0	0
Music Service Private Fund Review	Completed	N/A	N/A	N/A	0	0	0
Economic Development	Finalised	19/09/11	Full		0	0	3

Internal Audit Plan 2011-12 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of Last Follow Up	Number of outstanding recommendations		
					H	M	L
New Year's Green Lane Weighbridge	Planning						
Payments for Contingent Labour (on and off contracts)	In Progress						
Direct Payments	Planning						
Investigation 052	Completed	Oct 2011	N/A		0	0	0
Investigation 053	Completed	Oct 2011	N/A		0	0	0
Investigation 054	In Progress						
Investigation 055	In Progress						

Internal Audit Plan 2010-11 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of Last Follow Up	Number of outstanding recommendations		
					H	M	L
CROSS CUTTING CORPORATE ISSUES							
IT Policy Compliance	Drafting						
Records Management	Finalised	01/06/2011	Limited		2	3	3
Risk Management – Corporate Issues arising from individual Directorate audits	Finalised	03/06/2011	Satisfactory	Follow up in progress	0	4	2
FINANCE & RESOURCES							
Debtors - ASC Protocol – ECMS Manual Logins	Finalised	8/8/11	Limited		3	2	, 0
CT/NNDR - System	Finalised	14/7/2011	Satisfactory	Follow up in progress	1	11	0
LG Pension Scheme - Governance	Finalised	30/09/10	Satisfactory	May 2011 – revised date Dec 2011	0	2	0
Creditors	Finalised	03/06/11	Limited	Follow up in progress	2	5	0
General Ledger	Finalised	31/05/11	Satisfactory		0	2	1
DCEO							
Learning & Development	Finalised	01/07/11	Satisfactory	Follow up in progress	0	4	7
EDUCATION & CHILDREN'S SERVICES							
Schools - Primary							
Cherry Lane Primary	Finalised	02/09/10	Limited	Sep 2011	0	0	0
Glebe Primary	Finalised	19/7/10	Satisfactory	May 2011 - revised date May 2012	1	0	0
Dr Triplets CE	Finalised	16/09/10	Satisfactory	Sep 2011	0	0	0
Highfield Primary	Finalised	12/11/10	Satisfactory	Sep 2011	0	0	0
Rabbsfarm Primary	Finalised	11/10/10	Satisfactory	Oct 2011	0	0	0
West Drayton Primary	Finalised	26/01/2011	Satisfactory	Sep 2011	0	0	0

Internal Audit Plan 2010-11 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of Last Follow Up	Number of outstanding recommendations		
Guru Nanak Sikh Primary	Finalised	27/04/2011	Limited	Follow up in progress	4	4	1
Lady Bankes Junior	Finalised	26/01/2011	Satisfactory	Sep 2011 - revised date Jan 2012	1	1	1
Brookside Primary	Finalised	20/01/11	Satisfactory	Sep 2011	0	0	0
Warrender Primary	Finalised	30/03/2011	Satisfactory	Sep 2011	0	0	0
Harefield Junior	Finalised	16/03/2011	Satisfactory	Sep 2011	0	0	0
Laurel Lane Primary	Finalised	15/03/2011	Satisfactory	Sep 2011	0	0	0
Whiteheath Junior	Finalised	10/02/2011	Satisfactory	Sep 2011 – revised date Jan 2012	1	0	0
Lady Bankes Infants	Finalised	17/05/2011	Full	Follow up in progress	0	1	1
Oak Farm Junior	Finalised	11/05/2011	Satisfactory	Follow up in progress	0	2	2
Newnham Infants	Finalised	03/03/2011	Limited	Sep 2011	0	0	0
Grange Park Junior	Finalised	18/05/2011	Satisfactory	Follow up in progress	1	5	2
Sacred Heart RC	Finalised	27/04/2011	Full	Sep 2011	0	0	0
Special							
Chantry School	Finalised	11/11/10	No Assurance	Nov 2011	0	0	0
Grangewood School	Finalised	18/10/10	Satisfactory	Nov 2011	1	0	0
Other School Related							
Education - Looked After Children	Finalised	4/11/11	Satisfactory		2	3	0
Overpayments	Finalised	21/03/2011	Satisfactory	No longer apply as Schools HR not in-house anymore	0	0	0

Internal Audit Plan 2010-11 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of Last Follow Up	Number of outstanding recommendations		
CHILDREN'S SERVICES							
Child Protection and Reviewing (Safeguarding Children)	Finalised	23/06/11	Satisfactory	Oct 11 – revised date Dec 2011	1	1	0
Referral and Assessments	Finalised	21/06/11	Satisfactory	Follow up in progress	0	2	1
Target Youth Support	Finalised	16/06/11	Satisfactory	Nov 2011	0	0	0
Children's Centre's – McMillan Early Childhood Centre	Finalised	16/12/2010	Satisfactory	October 2011 – revised date Mar 2012	0	1	0
Extended Schools	Finalised	30/11/2010	Satisfactory	Not Followed Up as Funding ceased	0	0	0
ADULT SOCIAL CARE HEALTH & HOUSING							
Financial Assessments	Finalised	01/07/2011	Satisfactory	Aug 11 – revised date Dec 2011	2	0	0
Housing							
Supporting People	Finalised	6/7/11	Satisfactory	Aug 11 – revised date Nov 2011. Follow up in progress	1	0	0
Private Sector Renewal & Disability Grant	Finalised	30/09/10	Limited	Apr 2011 – revised date Nov 2011	1	0	0

Internal Audit Plan 2010-11 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of Last Follow Up	Number of outstanding recommendations		
Older People's Care							
Residential to Independent Living	Finalised	27/07/11	Limited	Follow up in progress	5	9	7
People with Physical and Sensory Disability							
Children with Disabilities - Transition	Finalised	14/09/11	Limited	Follow up in progress	1	4	4
Other Adult Services							
Safeguarding Adults	Finalised	18/05/11	Satisfactory	October 2011 – revised date Jan 2012	0	1	0
ENVIRONMENT AND CONSUMER PROTECTION							
Street Cleaning	Finalised	13/12/10	Satisfactory	May 2011 - revised date Jan 2012	0	1	0
Improvement Projects	Finalised	5/7/2011	Satisfactory		1	5	0
Parking Cash Collection	Finalised	27/06/2011	Satisfactory	Oct 2011 – revised date Feb 2012	1	0	1
Parking Permits (Residents, Visitors & Brown Badges)	Finalised	12/10/10	Limited	April 2011 – revised date Sep 2011. Follow up in progress	0	2	0
Stray Dog Service	Finalised	14/09/10	Satisfactory	Nov 2011	0	0	0
PLANNING AND COMMUNITY SERVICES							

Internal Audit Plan 2010-11 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of Last Follow Up	Number of outstanding recommendations		
Major Construction Projects							
Individual Project Management x 2	Finalised	06/07/11	Limited		3	3	0
Property							
Facilities Management Contract	Finalised	6/10/11	Limited		3	5	1
Arts, Culture, Libraries & Adult Education							
Adult Education	Finalised	01/07/2011	Satisfactory		0	6	1
Culture and Arts Strategy	Finalised	11/11/10	Satisfactory	Nov 2011 – revised date Jan 2012	3	0	0
Sport and Leisure							
Fusion Management Contract	Finalised	06/07/11	Limited		5	1	0
Contingency							
Investigation 030	Finalised	15/10/10	N/A	Aug 11 – revised date Dec 11	1	2	0
Investigation 035	In Progress						
Court Costs	Finalised	03/06/11	Limited	Follow up in progress	4	2	0
Investigation 037	In Progress						
Investigation 038	In Progress						
Investigation 043	In progress						
Investigation 044	In progress						
ICT audit contract							
Liquid Logic	Finalised	May 11	Limited	Follow up in	0	6	1

Internal Audit Plan 2010-11 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of Last Follow Up	Number of outstanding recommendations		
				progress			
Oracle Financials- Debtors	Finalised	July 11	Limited	November 2011– Revised date Jan 2012	0	2	0
E-Payments	Finalised	April 11	Limited	November 2011 – Revised date Jan 2012	2	4	1
Information Assurance & Security	Finalised	31/1/11	Satisfactory	November 2011 – Revised date Jan 2012	0	1	0
Hillingdon Homes Audits by Mazars							
Housing – Responsive Repairs	Finalised	Aug 10	Substantive	Aug 10 – revised date Nov 2011	1	0	0
Fleet Management	Finalised	Oct 10	Substantive	Aug 10 – revised date Sep 2011. Follow up in progress	0	1	0

Internal Audit Plan 2009-10 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up	Number of outstanding recommendations		
CROSS CUTTING CORPORATE ISSUES							
Budgetary Control	Finalised	02/03/10	Satisfactory	Nov 2011 – revised date Mar 2012	0	1	1
Performance Management	Finalised	29/03/10	Satisfactory	May 2011- revised date Dec 2011	0	1	0
DEPUTY CHIEF EXECUTIVE/FINANCE & RESOURCES							
Corporate Property							
Utilities Contracts Gas & Electricity	Finalised	26/03/10	Satisfactory	May 2011 - revised date July 2011. Follow up in progress	0	1	1
Legal							
Debt Recovery Processes	Finalised	10/5/10	Satisfactory	Jun 2011 – revised Sep 2011. Follow up in progress	0	3	0
ENVIRONMENT & CONSUMER PROTECTION							
Highways Planned Maintenance	Finalised	26/01/10	Satisfactory	May 2011 – revised date Mar 2012	0	3	0
Domestic Waste Collection & Disposal –Civic Amenity Sites	Finalised	3/6/10	Limited	May 2011 – revised date Dec 2011	0	1	0
PLANNING AND COMMUNITY SERVICES							
Business Continuity & Civil Emergency Audit	Finalised	08/06/09.	Limited	Jul 2011 – revised date Dec 2011	1	0	0
CHILDREN'S SERVICES							

Internal Audit Plan 2009-10 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up	Number of outstanding recommendations		
Asylum Accommodation	Finalised	23/04/10	Satisfactory	Mar 2011 – revised date Oct 2011. Follow up in progress	0	3	0
Schools - Primary							
Wood End Park	Finalised	11/2/10	Satisfactory	Sep 2011	0	0	0
Schools - Secondary							
Ruislip High Secondary School	Finalised	25/03/10	Satisfactory	May 2011 – revised date Dec 2011	1	2	0
Other School Related							
Hillingdon Grid for Learning	Finalised	2/12/09	No Assurance	October 2011	0	0	0
ASCHH							
Finance systems							
Carefirst Debtors	Finalised	12/2/10	Satisfactory	Jun 2010 – revised date Mar 2011 – Follow up in progress	1	0	0
Housing							
Temporary Accommodation (formerly B&B)	Finalised	26/08/10	Limited	Sep 2011 – revised date Mar 2012	1	0	0
Learning Disabilities							
Sec 75 Agreement (Funding of LD Services)	Finalised	6/10/10	Satisfactory	Nov 2011 – revised Date Mar 2013	0	1	0
Mental Health Service							
Mental Health Service	Finalised	29/06/10	Limited	April 2011 - revised date Aug 2011. To be followed up during the 11/12 audit	0	1	0

Internal Audit Plan 2008-9 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up	Number of outstanding recommendations		
					H	M	L
IT Audits							
IT Data Security and Transfer (from Contingency)	Finalised	26/03/09	Limited	Nov 2011	0	0	0

✓ for
Finalised/Satisfactory/Full
⇒ for in progress
⇩ for Limited

Key

PLAN 2007-8		Number of outstanding recommendations				Comments
Audit Title	Status	Assurance Level	High	Med	Low	
ADULT SOCIAL CARE, HEALTH & HOUSING						
Private Sector Leasing	✓	✓	1	0	0	Followed up Nov 2011 - Revised date Dec 2011
FINANCE & RESOURCES						
Securicor Collection	✓	⇩	1	0	0	Followed up August 2011 – Revised date for commencement of new contract March/April 2012

