

INTERNAL AUDIT PROGRESS REPORT

Contact Officer: Helen Taylor
Telephone: 01895 556132

REASON FOR ITEM

This report provides the Audit Committee with a summary of Internal Audit (IA) activity in the period from 1 June 2012 to 31 August 2012. 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 progress against the Internal Audit Plan for 2012-13 and the updated position of those audits undertaken in the years 2009-10 2010-11 and 2011-12.

1. INFORMATION

1.1. In addition to the Annual Report, the Head of Internal Audit 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. Resources

2.1. Recruitment to The School's Auditor post was successful and the new appointee started on 10 September 2012. One new trainee has resigned with effect from December 2012 and recruitment is about to start for a replacement for January 2013.

3. Progress against Plan and Follow up Status

3.1. During the period, five completed audits received Limited Assurance, all relating to 2011-12. Three received Satisfactory Assurance. An advisory review of the project implementing cloud computing was also undertaken.

3.2. Insufficient 2012-13 audits have been completed at this stage for me to be able to form a view on the likely contents of my annual opinion.

3.3. The current status of the 2012-3 plan is included in Appendix 1.

3.4. The progress and status of those audits carried out in, 2011-12 2010-11 and 2009-10 is included in Appendices 2, 3 and 4.

3.5. Two further Audits have been added to the plan for 2012-13;
Building Maintenance (Statutory requirements) – At the request of the department
Housing Repairs – Following discussions with the Leader of the Council.

3.6. Two investigations were opened but not progressed. Number 61 related to the cloning of a school's purchase card. This was dealt with by liaison with the police and banks and treated as advice and guidance. Number 62 was opened but it was decided to address the issue as part of an audit so all time was transferred to that job and the investigation code was closed.

3.7. Summaries of the outcomes of the audits completed in the period are provided below:

3.8. Unless otherwise stated, all reports have an action plan agreed with internal audit.

Audit Title: IT Security & Data Handling Controls in Schools
Assurance level: Limited

Nationally, data loss incidents are increasing in number and significance each year and have included a number of high profile losses of data by central and local government organisations. Such incidents are not only costly, but damaging in terms of an organisation's reputation. There is an increasing requirement for improved controls over both static data and data in transit. Mobile devices such as laptops and removable media are invaluable to modern, business working practices. However, they carry an increased risk of data loss.

An audit of the Information Technology Security & Data Handling Controls in those schools that the Council is responsible for was undertaken as part of the approved internal audit periodic plan for 2011/12. The aim was to ascertain the adequacy of the control environment within schools and identify what specific actions the Council needs to take in terms of providing support and guidance to help schools comply with Data Protection.

A report was produced and provided to each school visited, and an overarching report was produced making recommendations which the Council needed to address.

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

- All schools sampled had registered with the Information Commissioners Office (ICO), reducing the risk of penalties from

the ICO for not stating how personal data is processed within the school.

- Schools within our sample had Acceptable User Policies in place for staff and students to sign, reducing the risk that users with access to the network are not aware of their responsibilities in relation to information security which could increase the risk of breaches of data confidentiality.
- IT Asset registers are in place and maintained, reducing the risk of hardware and software not being accounted for.
- Schools have segregated their network to restrict staff and student access to reduce the risk of unauthorised access to sensitive information.
- Schools have implemented reporting procedures for Information Security losses and breaches reducing the risk that breaches are not reported or investigated and increasing the likelihood that necessary actions are taken to prevent similar incidents recurring.
- Backup arrangements have been designed and documented within the schools reducing the risk of schools not being able to perform system restoration or experiencing unavailability of systems.

Improvements are needed to address risks in the following areas:

Control Improvements	Risk	Agreed Target Date
For those schools that the Council is responsible for, senior management in PEECS should clarify whether schools should adopt the Council's Data Protection policy or whether they should develop their own. This will ensure schools put in place an up to date, documented and approved Data Protection Policy in place.	Medium	August 2012
A formal process should be established for the identification of new, or changes to existing processing of personal data. This will ensure the data schools have registered with the ICO remains up to date.	Medium	Implemented
Schools should develop and approve documented procedures for subject access requests. This will ensure any subject access requests are dealt with consistently.	Medium	August 2012
Risk assessments should be carried out on a regular basis to identify the data kept within the	Medium	August 2012

schools and the risks to data. To ensure that the risks to data can be identified and effective controls can be implemented to mitigate the risks.

Schools should implement stronger password controls for staff to ensure there is no unauthorised access network.	Medium	Implemented
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Regular training should be provided to all staff and offered to Governors with access to the school's network. This will ensure that staff and Governors are aware of their responsibilities.	Medium	Implemented
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A clear procedure should be formally defined with clear roles and responsibilities for the disposal of IT hardware and storage. This will ensure that computer equipment and media is disposed of securely.	Medium	Implemented
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Schools should document a data retention policy/schedule. This will ensure that personal information is not retained for longer than necessary.	Medium	Implemented
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Management Comment

Guidance on how schools can improve the control environment was coordinated with the Data Protection Officer, ICT Security & Compliance Officer, Learning & Development, HGFL Management and Governors Support. This was sent to each of the schools reviewed and will be further disseminated through respective newsletters and training events provided.

Audit Title: New Years Green Lane Civic Amenity Site Weighbridge
Assurance level: Limited

In August 2011, disciplinary action was instigated against three Street Cleansing operatives who were suspected of disposing of non-Council waste via the weighbridge at New Years Green Lane (NYGL) Civic Amenity Site, for personal gain.

This audit follows on from an investigation carried out in 2011 where a Street Cleansing Team crew had undertaken unauthorised, private waste recovery which was disposed of at the New Years Green Lane Civic Amenity Site.

Investigation was precipitated by the Weighbridge Clerk having reported to management an occurrence of overloading of the crew's vehicle with waste for disposal.

The objective of the audit was to assess the adequacy of controls in place for the control of waste disposed of via the New Years Green Lane Civic Amenity Site.

The review primarily focussed on the work of the Street Cleansing Team.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
When the weighbridge is used by Council vehicles, a weighbridge ticket should be produced without exception and retained to support the manual daily returns. Without tickets, the recordings are not evidenced and recording errors and fraud may go undetected.	High	November 2012
Street Cleansing Area Supervisors should be notified of daily waste disposals actioned by their staff at the New Year's Green Lane Civic Amenity Site in order that they can check the reasonableness of the number of visits made to the site, weight of waste disposed of and whether vehicle overloading is occurring. Without this information, management would be unaware of any anomalies. Without this, undue reliance would be placed on the Weighbridge Clerk to report this.	High	November 2012
Daily returns of weighbridge usage should record the registration number / fleet number of the vehicle otherwise management ability to monitor individual vehicle movements and refuse disposals at the New Year's Green Lane Civic Amenity Site is compromised.	High	November 2012
Street Cleansing Team vehicles should be weighed without persons being on-board at the time of weighbridge weighing before and after waste disposal. This would eliminate inconsistency in vehicle unladen weight and guard against incorrect calculation of waste load weights and deter fraudulent manipulation.	High	November 2012
Information on the Council intranet and website should be subject to regular review otherwise it may no longer be fit for purpose and misinform the reader.	Medium	August 2012
A barrier system should be installed at the New Years Green Lane Civic Amenity Site requiring office intervention to allow a vehicle to leave the site only once weighbridge weighing-out has been	Medium	November 2012

actioned, otherwise the system may be compromised by errors and omissions.

Street Cleansing crews should be instructed that they must get their vehicle weighed by the weighbridge following the disposal of waste at the New Years Green Lane Civic Amenity Site. Without this the weight of waste disposals may be inaccurate resulting in incorrect statistical information produced. Medium November 2012

Consideration should be given to upgrading the weighbridge at the New Years Green Lane Civic Amenity Site because it may no longer fulfil expectations and does not provide for requisite and easily accessible management information. Medium November 2012

There should be a formal risk assessment associated with the weighbridge to ensure that the health and safety of employees and the public is evidenced and any required actions promptly addressed. Medium Already implemented

A business continuity plan for the New Year's Green Lane Civic Amenity Site trade waste disposal function should be developed and tested to ensure resilience. Medium August 2012

Management Comment

With regards to the four areas noted as high risk – these have all been accounted for when the re-engineering work is complete and the site once again becomes fully operational. It is anticipated this will be mid-November 2012.

Some of the improvements presenting a medium risk have already been implemented and others will again be adopted when the site is fully operational.

Audit Title: Passenger Services

Assurance level: Limited

Passenger Services are responsible for providing transport for people including students with disabilities. It does not include fleet management.

The objective of the audit was to review the processes in place which ensure that passenger services are efficient, effective and economical.

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

- Policy on services for Adult Social Services with disabilities
- Roles and responsibilities

- Appeals
- Contracts with service users
- Reporting on performance

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
The Passenger Transport Services Manager should ensure that policies and procedures are updated to reflect the Disability and Equality Act 2010. This will ensure all eligible SEN children receive a service.	High	Jan 2013
The Passenger Transport Services Manager should ensure all expired CRBs are renewed. This will ensure the council is carrying out its safeguarding responsibilities effectively.	High	Partially Implemented - to be completed by Aug 2012
The contact number for Passenger Services should be updated on all correspondence and sources of information provided to service users. This will ensure, in the event that a service user does not reach their destination, Passenger Services are notified in a timely manner to enable them to take action to locate the service user.	High	Implemented
The Passenger Transport Service Manager should ensure overtime claim forms are reviewed and authorised. This will ensure only justified claims are made.	High	Partially Implemented - to be completed in July 2012
The Passenger Transport Service Manager should ensure that paper driver licence is checked as part of the annual assessment and both the driver & assessor sign their portion of the assessment report. Without checking the driver's paper licence the assessor will not identify motoring offences which could indicate a high risk driver.	High	July 2012
The Passenger Transport Service Manager should finalise the Local Code of Practice for Drivers and Escorts, to ensure consistent practices and reduce confusion.	Medium	July 2012
Invoices for services provided to schools should be produced and sent to schools on a monthly basis. This will ensure the council receives income on a timely basis.	Medium	July 2012

Management Comment

Management actions have been agreed. Those recommendations highlighted as High have been addressed immediately and a partial implementation has been put in place. These actions will be monitored to ensure they are delivered to timetable.

**Audit Title: Food Health & Safety Team
Assurance level: Limited**

The Food Health and Safety Team ensure public health and safety by the registration and inspection of all food premises. The service also has responsibilities for the control of Infectious Disease, Health & Safety at Work and the Licensing and registration of various services provided to the public by traders.

The Food Health and Safety Team predominantly enforce regulations and takes actions in relation to food health and safety, and this is the main purpose of their role.

The objective of the audit was to ensure the adequacy of control arrangements operated by the Food Health and Safety Team so that there is compliance to statutory requirements and standards in relation to food.

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

- Procedures
- Staff responsibilities
- Inspections and interventions
- Notices and enforcement

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
Regular monitoring should be undertaken by management to ensure that food business premises have a current risk rating in place, otherwise higher risk premises may not be priorities for inspection and poor food hygiene not recognised and detrimental to public health.	High	November 2012
A policy should be agreed for food law enforcement otherwise enforcement requirements may not be met because of unclear direction.	High	August 2012
Planned food premises interventions should be undertaken in order of their assessed risk priority so	High	Immediate

that those which are more likely to have food hygiene issues that pose a higher risk to public health are visited first.

There should be a review of the business continuity plan, to ensure that it remains fit for purpose and it should be regularly tested, otherwise it may not work and jeopardise continued service provision. Medium Immediate

Appropriate staff performance measures should be established that make reference to timescales for actions such as reporting of food inspection outcomes, re-inspections etc. These performance measures should be monitored otherwise there could be unreasonable time delays in actions taken by staff. Medium August 2012

Manager case review at the time of serving a Hygiene Improvement Notice should be clearly evidenced in writing otherwise there is no evidence that the case has been reviewed and any incorrect staff actions identified. Medium August 2012

Manager case quality checking of staff actions should be undertaken and evidenced at case conclusion to ensure that management expectations have been met. Medium December 2012

Pro-active checking and update of the Food Register should be undertaken regularly to ensure that it is accurate and complete. Premises found not to be recorded in the Register should be subject to prompt inspection otherwise public health may be put at risk. Medium December 2012

Management Comment

Priority for the service remains outcomes based. The service management and staff will look towards opportunities provided by schemes such as the Food Hygiene Rating System (implemented in April 2012) and the BID transformation program to improve regulatory outcomes at the highest risk premises. Notwithstanding this, the importance of the audit recommendations are acknowledged and shall be prioritised. Further improvements for the service are identified in Service Plan.

Within current resources there is a risk of some slippage of actions against audit recommendations in the medium risk category.

A number of new processes are in progress and improvements are continuing set against a context of UK wide review of regulatory controls. There is some dependency on the outcome of these controls and of other council wide transformation projects that are outside Food Health and Safety Management Controls e.g. Pest Control, Technical Support and migration to Civica APP.

Audit Title: Pupil Referral Unit
Assurance level: Limited

The Hillingdon Pupil Referral Unit, also known as Hillingdon Tuition Centre, works with children aged 11 years to 16 years.

The service aims to:

- provide full time education for all permanently excluded pupils
- support schools in preventing permanent exclusions by educating pupils for a period of time – ‘dual roll’
- educate pupils who have Statements of Special Educational Needs, who temporarily have no appropriate educational placement
- educate long term sick pupils and those in The Hillingdon Hospital, whilst they cannot return to school due to their medical condition
- contribute to the Council’s objectives of improving the life chances of Hillingdon children and improving educational achievement of all Hillingdon children.

The objective of the audit was to ensure that there is adequate control over income, expenditure and assets at the Hillingdon Tuition Centre.

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

- Authority for using agency staff; teaching and non-teaching.
- Recharging of pupil placement cost
- Budget monitoring
- Private fund transaction recording

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
An appropriate private fund auditor needs to be appointed to undertake outstanding audits, otherwise the accuracy of fund accounts cannot be confirmed and errors/fraud may not be identified.	High	October 2012
Relevant assets need to be recorded in an inventory, security marked and subject to annual physical checking, otherwise the ownership and existence of the assets cannot be easily established and misappropriation of assets not identified.	High	October 2012
The charge rate for pupils placed in the Pupil Referral Unit should be reviewed regularly otherwise income may not be maximised and	High	April 2013

revenue lost.

All invoices received for agency staff used by the Pupil Referral Unit should be supported by certified timesheets and retained on file and appropriately cross referenced to the invoice. Without this incorrect payments could be made.	Medium	July 2012
Accounting records should be maintained on the basis of a financial year, otherwise monies might not be allocated to the correct accounting year resulting in incorrect final accounting.	Medium	June 2012
When orders are raised, the officer authorising the order should confirm and evidence checking that expenditure has received prior written approval. Without this, expenditure may not have been approved and evidenced.	Medium	June 2012
Key financial and non-financial processes should be documented otherwise inconsistency in action could result, with actions not taken in accordance with management expectations.	Medium	October 2012
Official receipts should be issued for cash income to evidence income received and that banking has been made intact.	Medium	September 2012

Management Comment

With regards to the 3 areas noted as high risk each of these has been comprehensively addressed and the change programme has been completed.

The site is now fully operational.

Regarding the 5 areas of medium risk again each of these recommendations is accepted and appropriate management actions taken to ensure complete compliance. This service area is fully operational and management are satisfied that areas identified by Audit have been addressed.

Audit Title: Payments for Contingent Labour (on & off contract)

Assurance level: Satisfactory

Contingent labour is the collective term for all workers within the council that are not directly employed through a contract of employment with the London Borough of Hillingdon. It includes:

- Agency workers
- Interim managers
- Supernumerary staff (outside of the organisational establishment)

- Consultants (through consultancy, agency or directly paid).
- Workers who directly invoice LBH for services

Contingent labour is provided by three contractors, Matrix SCM (professional/technical/administrative workers), Pulse (social care, unqualified workers) and ASAP Pertemps (manual workers). Off contract refers to individuals procured outside of the three agreed contractors.

The objective of the audit was to ensure that payments made for a sample of contingent labour were valid, accurate, timely and complete.

We are pleased to report risks are appropriately addressed in the following areas:

- A policy incorporating procedural information and management guidance is in place and accessible on Horizon;
- Pricing schedules are in place for on contract agencies;
- Agency workers are paid at the correct rate for the job they were performing;
- There is a process in place to monitor the use and cost of agency workers and compliance with the working time directive.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed target date
The timesheet completed by Escorts for the Passenger Transport Service should be redesigned. It should include a section that requires a senior officer to verify the hours worked by agency staff. This will ensure timesheets are checked and claims for more hours than those worked do not go undetected.	Medium	Immediate
Supervisors in Waste, Refuse & Recycling and Street Cleansing should initial amendments made to the daily operation rotas. This will ensure unauthorised amendments to staff rotas are not made.	Medium	Immediate
All Officers which use ASAP Pertemps for agency staff should request a copy of the e-invoice from the agency before it is sent to Corporate Payments to be processed for payment. This will ensure any fraudulent or overpayments can be ascertained and corrected and only valid payments are made.	Medium	Immediate

The Agency Workers and Contingent Labour policy should be updated to reflect the need for a timesheet/record to be maintained of hours worked by all agency workers. In addition, all timesheets should be signed by the claimant and their line manager. This will ensure in the event of a dispute there is an audit trail and claimants can be held accountable. Medium Immediate

Audit Title: Leasehold Management & Service Charges
Assurance level: Satisfactory

The Leasehold Management Service currently manages a total of 2951 leasehold properties which have been bought under the Right to Buy Scheme (RTB). Leaseholders pay service charges and any costs incurred for major works. Charges for necessary works are apportioned according to rateable values.

I-World is the Council’s electronic property management system which holds leaseholder charges, payment, repairs information and records of arrears.

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

We are pleased to report risks are appropriately addressed in the following areas:

- Performance Management
- Debt Recovery
- Service Charge Calculations and Consultations for qualifying long term agreements

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Dates
On a monthly basis, the Head of Planned Works should obtain a list of leaseholder Invoices which have not been issued to the Leasehold Team. These should be discussed with the relevant officer, with a view to expediting resolution. This will ensure invoices are completed efficiently, and the council is recovering cost efficiently.	High	Immediate
When a property moves from rental to leasehold, leaseholder accounts should be set up within one month. This should be monitored, to ensure that money in the suspense account is cleared in a timely manner, and iWorld records are updated.	Medium	September 2012

The Neighbourhood Housing Services Manager should update the Leasehold Management Strategy to ensure a pertinent vision outlining what the service is trying to achieve, which is consistent with the Council's Strategic objectives.	Medium	October 2012
The methodology for calculating service charges should be fully documented. To ensure that a consistent approach is followed	Medium	September 2012
The RTB procedure note should be amended to clarify when costs of works should be charged to the new leaseholder, for work being carried out while the RTB application is underway. If there is no clarification then inconsistent practices will be adopted when new leaseholders refuse to pay for works.	Medium	September 2012

Audit Title: Planning Enforcement – 2011/12 Review
Assurance level: Satisfactory

Planning Enforcement investigates possible breaches of planning regulations, as defined in the Town and Country Planning Act 1990, and aims to resolve these using the most appropriate means or action.

Investigations of possible breaches and planning enforcements at this council were originally carried out by a team based in the Planning, Environment, Education and Community Services (PEECS) group. As a result of a restructure in October 2010, that team was split into two groups.

The preliminary investigations of potential breaches were carried out by the Anti-Social Behaviour and Investigations Team (ASBIT) based in PEECS. Once the breach was established, and could not be mutually resolved by informal methods within the 21 days grace period allowed to the contraveners, the matter was referred to the Planning Enforcement Team, which was based in the Internal Audit and Enforcement section of the Central Services group.

Due to this change, an audit was requested to ensure that the arrangements and processes between the two teams, based in two separate groups, were satisfactory.

By the time this audit was completed, the directorates of both groups decided to re-amalgamate the two teams back into the PEECS group from July 2012. The current responsibility for this service therefore rests with the Head of Planning, Sports and Green Spaces in the PEECS group.

The objective of this audit was to provide management with an assurance that the systems and controls in place for investigating potential breaches of

planning control, resolving them in a timely manner and taking enforcement action where deemed necessary, were adequate and effective

We were pleased to note that management had reviewed the backlog of case files that had built up over a period of time, and agreed which cases should be pursued for further action and which should be closed down on the OCELLA system.

However, improvements were needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
If the old versions of the "Policy Statement" and the "Guide to Planning Enforcement" are still on the Council's website, the Head of Planning Services should ensure that Corporate Communications immediately remove these documents from the website. If outdated information is featured on the website, members of the public may challenge, argue or raise further queries.	High	August 2012
The Head of Planning Services should ensure that the PADA reviews for all officers are brought up to date immediately, reflecting personal objectives and clear targets for 2012/13. If PADA reviews are not carried out half-yearly and targets are not set for the coming year, staff performance is more difficult to manage.	High	September 2012
The Appeal Inspector's decisions should be evaluated to establish the reasons for the increase in the number of notices quashed or varied by the inspector, with the aim being to reduce those numbers. Without evaluating and monitoring the outcome of the Appeal Inspector's decisions, lessons may not be learnt and the performance / achievements of Planning Enforcement Team may reflect poor.	High	November 2012
The Head of Planning Services in PEECS must ensure that the revised "Policy Statement" and the "Guide to Planning Enforcement" are finalised and featured on the Council's website, Horizon and a shared drive as soon as possible. If the information published on the website does not reflect the policy and procedures currently adopted, members of the public may challenge, argue or raise further queries.	Medium	November 2012
The "Staff Operating Manual" for the Planning Enforcement Team should be finalised and issued to all relevant staff at the earliest opportunity. Without detailed documented guidelines or manual, there can be	Medium	November 2012

inconsistent practices amongst staff.

An adequate training programme should be arranged for staff to apply the operating manual in practice. Without adequate training, there can be inconsistent practices amongst staff.

Medium November 2012

The Head of Planning Services should seek advice from Corporate HR, if the job descriptions of officers whose role and responsibilities has changed. If the job description does not reflect what is anticipated from the employee, there can be implications / repercussions if any disciplinary action needs to be taken or the matter is referred to an industrial tribunal.

Medium November 2012

Until such time that OCELLA is fully developed, the Head of Planning Services should ensure that relevant management information is periodically produced from OCELLA and compared with the personal spreadsheets maintained by officers, to monitor their own progress and workload. Without proper monitoring, officers may become complacent and not progress cases promptly.

Medium October 2012

The Head of Planning Services should ensure that there is a formal evidence to support that the progress of workload allocated to each officer, including the achievement of targets set, is monitored. This also applies to officers in the Enforcement Team. Without any formal evidence of manager's monitoring involvement, it may appear that staff supervision is lacking.

Medium October 2012

The Head of Planning Services, in liaison with the system administrator in corporate ICT, should ensure that appropriate refresher training course/s are organised for all relevant officers who use the OCELLA system. There should also be a system in place to ensure that the officers follow the agreed protocol / procedures. Without appropriate training and knowledge, officers may not use OCELLA to its full potential or not follow the agreed protocol, and as a result they may not be able to carry out their duties effectively.

Medium October 2012

The Head of Planning Services should ensure that there is a close working relationship between all managers, officers and the system administrator in Corporate ICT who supports the OCELLA system. This could be in the

Medium November 2012

form of a working party, nominated by the Head of Planning Services, who should meet periodically to share their concerns, experiences etc. and monitor progress on enhancements for Ocella. Without a close working relationship amongst all interested parties, there is a tendency for complacency, lack of accountability amongst the officers and the full potential of the IT system may not be achieved.

The original wish list compiled in 2009 for enhancements required to the Ocella system should be reviewed, to establish whether those enhancements are still valid, and whether any new / additional requirements need to be added to that list to support the current working practices. Without constant review and effective communication amongst all interested parties, progress on developing an ideal IT system can be hampered and that may reflect on poor performance and service delivery.

Medium November 2012

All identified amendments, for the Ocella system, have either been included in the PEECS's current Single Development Plan (SDP) or Ocella To Do list. This exercise should be carried out in close liaison with the system administrator, to ensure that the requirements are practically achievable. Otherwise, the system users may become disillusioned.

Medium February 2013

Management Comment

This service transferred to PEECS in July 2012, PADA's since that time have been up to date, and job descriptions will be reviewed as part of a forthcoming BID initiative.

Cloud Computing Advisory Review

As part of the audit plan for 2011/12, RSM Tenon undertook, on our behalf, an advisory review of the proposed Google solution. The specific brief was to address the risk of;

- The solution failing to meet business needs and/or user requirements
- Loss of data confidentiality leading to unauthorised access to sensitive personal and business data.

Reviews of this type do not result in a formal assurance opinion.

The review concluded the following:

The Project Initiation Document (PID) was adequate in bringing together all of the key information needed to start and run the project on a sound basis.

The Council successfully tendered for a partner to enable it to migrate its desktop applications to a cloud based solution. The process complied with Council's tender procedures.

The tender evaluation and scoring matrix used to award the contract had been correctly completed and the contract for the provision of desktop services had been awarded to the correct tenderer.

The requirement for a geographic assured location for email data will require a clause to be added to the contract to ensure that the network complies with Government IL2 standards. This was being concluded at the time of the audit.

Although the tenderer was asked to provide a detailed implementation and risk plan, the council had addressed the high level risk of its Code of Connection accreditation by involving Communications Electronic Security Group (CESG) of the Government Communications Headquarters, GCHQ

The following observations were made:-

- The council's tender procedure requires and 80% price 20% quality criteria. The awarding of contracts heavily weighted towards price increases the risk that the solution delivered will not provide all the functionality required.
- A detailed risk analysis was not prepared but was included in the specification. Relying on a tenderer for this increases the chance that not all risks particular to the council will be identified.

Management comments on these observations were as follows;

- A minimum quality was required which would have excluded any tenders that did not meet these stringent criteria.
- This will be prepared for any future tender exercises

Schools' Audit

No school audits were undertaken in the period. With the arrival of the new auditor there is sufficient resource to complete the schools' audit programme in the year.

4. Follow up Audits

4.1. We continue to make progress in following up action points from previous audits

AUDIT TITLE	DATE ORIGINAL AUDIT ISSUED	HIGH	MEDIUM	LOW		IMPLEMENTED HIGH	IMPLEMENTED MEDIUM	IMPLEMENTED LOW		NOT IMPLEMENTED HIGH	NOT IMPLEMENTED MEDIUM	NOT IMPLEMENTED LOW	REVISED TARGET DATE
Capital Online Payment System	Feb-12	2	2	1		2	2	1		0	0	0	N/A
Records Management	Jun-11	2	3	1		2	3	1		0	0	0	N/A
Cemeteries 2nd F-up	Sep-11	0	3	1		0	2	1		0	1	0	Dec-12
Housing Repairs Responsive	Feb-12	3	3	1		0	0	1		3	3	0	Aug-12
Safeguarding Adults (3rd f/up)	May-11	0	7	0		0	6	0		0	1	0	Dec-12
CRC - Energy Efficiency Scheme	Feb-12	5	1	0		1	1	0		4	0	0	Aug-12
Investigation 059	Feb-12	3	0	0		3	0	0		0	0	0	N/A
Tenancy Management	Nov-11	0	2	2		0	2	2		0	0	0	N/A
Critical Team	Nov-11	2	4	1		1	3	1		1	1	0	Dec-12
Fusion Contract Management	Jun-11	2	0	0		0	0	0		2	0	0	Dec-12
LGPS Governance (further f/up)	Sep-10	3	4	3		3	4	3		0	0	0	N/A
Parking Cash Collection 2nd F-up	Jun-11	1	0	1		1	0	1		0	0	0	N/A
Education Psychology	Mar-12	2	1	3		2	1	3		0	0	0	N/A
Asylum Accommodation 2nd F-up	Apr-10	0	3	0		0	0	0		0	3	0	Sep-12
Safeguarding Adults (4th f/up)	May-11	0	7	0		0	6	0		0	1	0	Dec-12
HH Responsive Repairs	Oct-10	1	0	0		0	0	0		1	0	0	Sep-12
Youth & Connexions	Oct-11	0	1	0		0	0	0		0	1	0	Mar-13
Council Tax & NNDR 2010/11 Review	Jul-11	1	11	0		1	10	0		0	1	0	Sep-12
Greenwich Leisure Contract 2nd F-UP	Feb-12	2	2	0		1	0	0		1	2	0	Nov-12
Minet Infants	Nov-11	0	2	2		0	1	2		0	1	0	Dec-12
Frithwood Primary	Nov-11	0	2	1		0	2	1		0	0	0	N/A
Hillside Infants	Jan-12	0	3	2		0	3	2		0	0	0	N/A
Ryefield Primary	Feb-12	0	2	2		0	2	2		0	0	0	N/A
Newham Junior	Nov-11	1	2	0		1	2	0		0	0	0	N/A
Whitehall Junior	Jun-11	2	1	1		2	0	1		0	1	0	Aug-12
Ruislip Gardens	Nov-11	0	2	0		0	2	0		0	0	0	N/A
Liquid Logic (ICT system)	May-11	0	2	0		0	0	0		0	2	0	Dec-12
Housing Needs	Apr-12	0	2	5		0	2	5		0	0	0	N/A
Street Lighting	Nov-11	1	3	0		0	1	0		0	3	0	Sep-12
ICT Oracle Debtors	Jul-11	0	1	0		0	0	0		0	1	0	Sep-

AUDIT TITLE	DATE ORIGINAL AUDIT ISSUED	HIGH	MEDIUM	LOW		IMPLEMENTED	IMPLEMENTED	IMPLEMENTED		NOT IMPLEMENTED	NOT IMPLEMENTED	NOT IMPLEMENTED	REVISED TARGET DATE
						HIGH	MEDIUM	LOW		IMPLEMENTED	IMPLEMENTED	IMPLEMENTED	
													12
Fusion Contract Management	Jun-11	5	1	0		3	1	0		2	0	0	Sep-12
Highways Planned Maintenance 2009/10 Review	Jan-10	0	4	0		0	1	0		0	3	0	Sep-12
Improvement Projects 2010/11 Review	Jul-11	0	2	0		0	0	0		0	2	0	Sep-12
Fuel at Harlington Road Depot 2010/11 Review	Jan-12	4	9	0		3	8	0		1	1	0	Sep-12
Heathrow Imported Food Unit 2011/12 Review	Apr-12	0	8	0		0	4	0		0	4	0	Nov-12
General Ledger 2010/11	May-11	0	1	0		0	1	0		0	0	0	N/A
Fleet Management 2nd F-up	Feb-12	1	0	1		1	0	1		0	0	0	N/A
Culture & Arts F/up	Nov-10	2	0	0		1	0	0		1	0	0	Sep-12
Debtors	May-12	0	5	4		0	4	4		0	1	0	Oct-12
Passenger Services Audit F-Up	Jun-12	4	6	1		3	3	1		1	3	0	Oct-12
Housing Repairs Responsive	Feb-12	3	3	0		1	1	0		2	2	0	Apr-13
		52	115	33		32	78	33		19	38	0	
% Implemented by Risk						62%	68%	100%					
Overall % Implemented													72%
Overall % Not Implemented													28%

5. Anti-Fraud work – National Fraud Initiative

5.1. An NFI match earlier in the year revealed two possible cases of fraudulent identities by teachers in Hillingdon Schools. These were investigated by the Corporate Fraud team. One was found to have no substance but in one case the ID was found to be fraudulent. The teacher's contract was immediately terminated. She has recently pleaded guilty to ID fraud and sentencing is awaited. The team have worked closely with UK BA throughout and with Education and school colleagues.

Fraud Awareness

5.2. We have recently updated our training session for managers and the first of the revised sessions will be delivered in September.

5.3. Twenty one staff have completed the on-line fraud training this year and 102 have enrolled but not yet completed the course. We will do a push on this in the next quarter.

Internal Audit Plan 2012-13 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up and Revised Date	Number of outstanding recommendations		
					H	M	L
CROSS CUTTING CORPORATE ISSUES							
Anti Fraud and Investigation							
National Fraud Initiative (NFI)	Ongoing						
Fraud Awareness							
Fraud/Irregularity Investigations							
Planned proactive:							
Professional Fees	Finalised	23/4/12	N/A	May 2012	0	0	0
Employee Expenses	Planning						
Use of Purchase Cards	Drafting						
Single Tender Actions							
Compliance with Quotes & Tenders							
Council Tax Student Exemptions							
Succession Tenancies							
Bribery Framework – specific service							
Data Matches							
Other Cross-Cutting							
Annual Governance Statement - Audit	Completed						
Advice and Information (Ad hoc)							
Consultancy Advice - Specific Projects							
Employee Expenses - Automated Payments							
Insurance - Risk Mitigation							
Voluntary Organisations Support							
Supplier Viability							
Establishment Audits - to be determined							

Internal Audit Plan 2012-13 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up and Revised Date	Number of outstanding recommendations		
					H	M	L
Misc Audit tasks							
Follow ups	Ongoing						
Brought forward Audits	Ongoing						
CENTRAL SERVICES							
Democratic Services							
Registration Services							
Finance							
NNDR							
Value Added Tax							
Treasury Management							
Human Resources							
Personnel Records							
HR Operations Processing							
Sickness Absence	In progress						
Schools' HR	Planning						
Overtime and Standby Payments							
CRB and Professional Association Checks							
Policy, Performance & Partnerships							
Performance Management							
PLANNING, ENVIRONMENT, EDUCATION & COMMUNITY SERVICES							
Corporate Property & Construction							
School Building - Project Mgt Phase 2							
Education							
Childrens' Centres							

Internal Audit Plan 2012-13 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up and Revised Date	Number of outstanding recommendations		
					H	M	L
Music Service	Planning						
Rural Activites Garden Centre							
School Admissions Service							
Schools - Primary							
Belmore Primary							
Charville Primary							
Colham Manor Primary							
Cranford Park Primary							
Field End Junior							
Harlyn Primary							
Hayes Park Primary							
Hillingdon Primary							
Hillside Junior							
Pinkwell Primary							
William Byrd Primary							
Wood End Primary							
Schools - Special							
Chantry							
Schools - Secondary							
Abbotsfield							
Harlington Community							
Ruislip High School							
ICT, Highways & Business Services							
CRC Efficiency Scheme	Completed data check	July 2012	N/A	N/A	0	0	0

Internal Audit Plan 2012-13 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up and Revised Date	Number of outstanding recommendations		
					H	M	L
Highways - Rhino Machines							
Harlington Road Depot - Fuel							
Energy Usage							
Facilities Mgt - Mechanical & Electrical	In progress						
Planning, Sport & Green Spaces							
Mayoral Community Infrastructure Levy	Planning						
Trees - Compensation Claims							
Golf Courses	In progress						
Blue Badge Scheme	Planning						
Public Safety							
Investigations Team							
Public Safety Contracts							
Commercial Waste Collection	Drafting						
Waste Disposal - All Waste							
Libraries							
Licensing Services	Drafting						
Application Processing Team							
Transportation & Planning Policy							
Chrysalis	Planning						
SOCIAL CARE, HEALTH & HOUSING							
Access & Assessment							
Self Directed Support							
Assessment & Care Mgt - Adults							
Mental Health Service	Planning						
Children & Families							
Children's Placements							

Internal Audit Plan 2012-13 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up and Revised Date	Number of outstanding recommendations		
					H	M	L
Looked After Children 21-25 Education	Planning						
Residential Services - Children							
Referral & Assessments - Children							
Youth Offending Service	Planning						
Personalised Services							
Homecare - External Provision	In progress						
Adult Care Scheme							
Disabilities Service - Adults							
Homecare In-House Provision							
Commissioning, Contracts & Supply							
Contracts & Inspection Service - SCHH							
Brokerage - Social Services							
Commissioning Third Sector Providers	In progress						
Other							
Support to Carers	In progress						
Housing Needs							
Private Sector Housing							
HMO Licencing							
Housing Benefit Subsidy	In progress						
Empty Property Management	In progress						
Council House Aids & Adaptations							
Housing Maintenance							
Housing Services Major Works							
Housing Gas & Other Servicing Contracts							
Housing Stock Data	In progress						
Housing Management							

Internal Audit Plan 2012-13 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up and Revised Date	Number of outstanding recommendations		
					H	M	L
TeleCareLine							
Caravan Site							
Caretaking Services on Estates							
ICT auditors - various - contractor							
Disaster Recovery							
ICT Strategy							
Desktop Refresh Programme							
Web & Network Security							
Electronic Document Management - Setting up Storage and automatic deletion of records							
Onyx upgrade							
Technical Input							
Contingency							
Hillingdon Grid for Learning	Drafting						
Building Maintenance - Statutory Requirements	In progress						
Housing Repairs	Planning						
Investigations							
Investigation 061	Closed						
Investigation 062	Closed						
Investigation 063	In progress						

Internal Audit Plan 2011-12 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up and Revised Date	Number of outstanding recommendations		
					H	M	L
CROSS CUTTING CORPORATE ISSUES							
Anti Fraud and Investigation							
- Disabled Parking Bays	Finalised	07/11/11	N/A	August 2012 Revised date	0	1	2
- Mayoral Services	Finalised	22/8/11	Satisfactory	Nov 11 – Revised date Aug 2012	0	1	0
- Compliance with Driving Policy (Non council vehicles)	Finalised	24/05/12	N/A	Due Sep 2012	2	2	0
CENTRAL SERVICES							
Finance							
Creditors	Draft issued						
Debtors	Finalised	17/05/2012	Satisfactory	August 2012 Revised date October 2012	0	1	0
Capita On-Line Payments	Finalised	22/02/2012	Satisfactory	June 2012	0	0	0
Human Resources							
HR Payroll Changes & Trigger Dates	Finalised	02/05/2012	Satisfactory		0	7	0
Audit & Enforcement							
Planning Enforcement (Back into PEECS)	Finalised	9/8/2012	Satisfactory		3	12	0
SOCIAL CARE HEALTH & HOUSING							

Internal Audit Plan 2011-12 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up and Revised Date	Number of outstanding recommendations		
					H	M	L
Adult & Older People Services							
Critical Team	Finalised	09/11/11	Satisfactory	August 2012 – Revised date Dec 2012	1	1	0
Self Directed Support	Drafting						
Children's Social Services							
Fostering	Draft issued						
Adoption	Draft issued						
Emergency Duty Team	Draft issued						
Hillingdon Housing Services							
Housing Repairs & Maintenance - Responsive	Finalised	30/11/2011	Limited	August 2012	2	2	0
Housing Repairs & Maintenance - Planned, including Major Works	Finalised	05/01/2012	Satisfactory	Followed up May 2012 revised date April 2013	0	1	0
Leasehold Management & Service Charges	Finalised	26/07/2012	Satisfactory	N/A	1	4	2
Tenancy Management	Finalised	23/11/11	Satisfactory	July 2012	0	0	0
Housing							
Housing Needs	Finalised	05/04/12	Full	August 2012	0	0	0
PLANNING, EDUCATION & ENVIRONMENT, COMMUNITY SERVICES							

Internal Audit Plan 2011-12 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up and Revised Date	Number of outstanding recommendations		
					H	M	L
Street Environment							
Street Lighting	Finalised	29/11/11	Limited	August 2012 Revised date September 2013	1	2	0
Highways - Reactive Maintenance	Drafting						
Corporate Construction							
School Building Programme - Permanent	Drafting						
School Building Programme - Temporary	Draft issued						
Construction Contracts - Final Accounts	Draft issued						
Green Spaces, Sport & Leisure							
Greenwich Leisure Ltd Contract	Finalised	13/02/12	Limited	August 12 revised date November 12	1	2	0
Transport Services							
Fleet Management	Finalised	14/02/12	Limited	August 2012	0	0	0
Fuel at Harlington Road Depot	Finalised	24/01/12	Limited	Aug. 2012 – Revised date Sept. 2012	1	1	0
Stores at Harlington Road Depot	Draft issued						
Property Services							
Utilities Contracts - Water	Finalised	30/05/2012	Limited		3	0	1
Consumer Protection							
Food Health & Safety Services	Finalised	20/08/12	Limited	N/A	3	9	6

Internal Audit Plan 2011-12 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up and Revised Date	Number of outstanding recommendations		
					H	M	L
Business Services							
Heathrow Imported Food Unit	Finalised	4/4/12	Satisfactory	Aug. 2012 – revised date Nov. 2012	0	4	0
Passenger Services	Finalised	25/06/12	Limited	Aug 2012 revised date October 2012	1	3	0
Cemeteries	Finalised	12/09/11	Satisfactory	June 12 – revised date Dec 12	0	1	0
ICT							
Customer Contact Centre	Finalised	15/12/11	Satisfactory	May 2012 – revised date Aug 12	1	1	0
Youth Services							
Youth and Connexions Services	Finalised	7/10/11	Satisfactory	August 12 - Revised date March 13	0	1	0
Other Education							
Pupil Referral Unit	Finalised	20/07/12	Limited	N/A	3	7	3
Early Years Centres	Draft issued						
Education Psychology Service	Finalised	19/03/12	Satisfactory	Aug 2012	0	0	0
Schools - Primary							
Minet Infants	Finalised	16/11/11	Satisfactory	June 12 revised date Dec 12	0	1	0

Internal Audit Plan 2011-12 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up and Revised Date	Number of outstanding recommendations		
					H	M	L
Firthwood Primary	Finalised	16/11/11	Satisfactory	June 12	0	0	0
Holy Trinity Primary	Finalised	29/03/2012	Satisfactory	In progress	0	4	2
Hillside Infants	Finalised	10/1/12	Satisfactory	June 2012	0	0	0
Hermitage Primary	Finalised	21/11/11	Satisfactory	In progress	0	4	0
Ryefield Primary	Finalised	9/2/12	Satisfactory	June 2012	0	0	0
Harmondsworth Primary	Finalised	16/1/12	Satisfactory	In progress	1	3	1
Newham Junior	Finalised	30/11/11	Satisfactory	June 12	0	0	0
Whitehall Junior	Finalised	29/06/2011	Satisfactory	In progress	0	1	0
Deansfield	Finalised	3/11/11	Satisfactory	In progress	4	5	0
Ruislip Gardens	Finalised	10/11/11	Satisfactory	March 12	0	0	0
St Bernadettes	Finalised	1/03/12	Satisfactory		1	2	3
St Swithun Wells	Finalised	26/03/2012	Full	In progress	0	1	0
Special							
Meadow	Finalised	26/04/2012	Satisfactory	In progress	1	4	2
Hedgewood	Finalised	16/11/11	Satisfactory	June 2012	0	0	0
Nursery Schools							
McMillan Nursery	Finalised	12/12/11	Satisfactory		1	3	1
ICT audit contract							
Penetration Testing Arrangements (HGfL)	Finalised	18/01/2012	Satisfactory		0	1	0
Adults and Children's Protocol	Finalised	12/09/2011	Limited	April 2012 revised date 1 Sept 2012 -	0	1	0
Schools Security	Finalised	2/07/2012	Limited		0	8	3

Internal Audit Plan 2011-12 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up and Revised Date	Number of outstanding recommendations		
					H	M	L
LBH Cloud Computing Advisory Review	Finalised	17/5/2012	Not applicable		0	0	0
CAPITA – Online payments systems - Security	Finalised	12/09/2011	Satisfactory	February 12	0	0	0
Contingency Audits							
Investigation 050	Completed	N/A	N/A	N/A	0	0	0
Investigation 051	Completed	N/A	N/A	N/A	0	0	0
New Year's Green Lane Weighbridge	Finalised	19/06/12	Limited	N/A	5	8	7
Payments for Contingent Labour (on and off contract)	Finalised	17/07/12	Satisfactory	N/A	0	4	0
Direct Payments	Draft issued						
Investigation 056	Finalised	Feb 2012	N/A	May 2012 revised date August 2012	3	1	0
CRC Energy Efficiency Scheme	Finalised	15/02/2012	Limited	Follow up July 2012 revised date Oct 2012	4	0	0
Investigation 057	In Progress						
Investigation 059	Finalised	6/02/2012	N/A	July 2012	0	0	0
Investigation 060	In Progress						

Internal Audit Plan 2010-11 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up and Revised Date	Number of outstanding recommendations		
					H	M	L
CROSS CUTTING CORPORATE ISSUES							
Records Management	Finalised	01/06/2011	Limited	July 2012	0	0	0
Subsistence	Finalised	9/7/10	Satisfactory	October 11 – revised date Sep 12	1	0	0
FINANCE & RESOURCES							
CT/NNDR - System	Finalised	14/7/2011	Satisfactory	Aug 12 – revised date Sept.2012	0	1	0
LG Pension Scheme - Governance	Finalised	30/09/10	Satisfactory	August 2012	0	0	0
General Ledger	Finalised	31/05/11	Satisfactory	August 2012	0	0	0
DCEO							
Learning & Development	Finalised	01/07/11	Satisfactory	March 2012 revised date Aug 2013	0	1	0
EDUCATION & CHILDREN'S SERVICES							
Schools - Primary							
Glebe Primary	Finalised	19/7/10	Satisfactory	In progress	1	0	0
People with Physical and Sensory Disability							
Children with Disabilities - Transition	Finalised	14/09/11	Limited	May 2012 revised date June 2012	1	1	1
Other Adult Services							
Safeguarding Adults	Finalised	18/05/11	Satisfactory	August 2012 revised date Dec 2012	0	1	0

Internal Audit Plan 2010-11 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up and Revised Date	Number of outstanding recommendations		
ENVIRONMENT AND CONSUMER PROTECTION							
Improvement Projects	Finalised	5/7/2011	Satisfactory	August 12 Revised date September 2012	0	2	0
Parking Cash Collection	Finalised	27/06/2011	Satisfactory	August 2012	0	0	0
Property							
Facilities Management Contract	Finalised	6/10/11	Limited	May 12 Revised Date Oct 2012	1	2	1
Arts, Culture, Libraries & Adult Education							
Culture and Arts Strategy	Finalised	11/11/10	Satisfactory	August 2012 revised date September 2012	1	0	0
Sport and Leisure							
Fusion Management Contract	Finalised	06/07/11	Limited	August 2012 Revised Date September 2012	2	0	0
Contingency							
Investigation 030	Finalised	15/10/10	N/A	February 2012 revised date July 2012	1	2	0
ICT audit contract							
Liquid Logic	Finalised	May 11	Limited	August 2012 revised date November 2012	0	2	0
Oracle Financials- Debtors	Finalised	July 11	Limited	August 2012 Revised date	0	1	0

Internal Audit Plan 2010-11 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up and Revised Date	Number of outstanding recommendations		
				September 2012			
E-Payments	Finalised	April 11	Limited	Followed up May 2012 – Revised date Oct 2012	1	0	0
Information Assurance & Security	Finalised	31/1/11	Satisfactory	November 2011 – Revised date Dec 2012	0	1	0
Hillingdon Homes Audits by Mazars							
Housing – Responsive Repairs	Finalised	Aug 10	Substantive	August 2012 revised date Sept 2012	1	0	0

Internal Audit Plan 2009-10 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up and Revised Date	Number of outstanding recommendations		
					H	M	L
DEPUTY CHIEF EXECUTIVE/FINANCE & RESOURCES							
Corporate Property							
Utilities Contracts Gas & Electricity	Finalised	26/03/10	Satisfactory	January 2012 – revised date Aug 2012	0	1	0
ENVIRONMENT & CONSUMER PROTECTION							
Highways Planned Maintenance	Finalised	26/01/10	Satisfactory	Aug 2012 – revised date Sept. 2012	0	3	0
CHILDREN'S SERVICES							
Asylum Accommodation	Finalised	23/04/10	Satisfactory	August 12 – revised date Sept 2012	0	3	0
Learning Disabilities							
Sec 75 Agreement (Funding of LD Services)	Finalised	6/10/10	Satisfactory	Nov 2011 – revised date Mar 2013	0	1	0