Internal Audit Progress Report

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REASON FOR ITEM

This report provides the Audit Committee with a summary of Internal Audit activity in the period from 24 November 2012 to 8 February 2013. 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 requirement 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 on issues outstanding that arose from audits undertaken in 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 members and officers 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. Following on from the change in the Constitution made in the autumn to transfer responsibilities for anti-fraud work to Residents Services, formal consultation will start shortly on changing the line management of the Fraud Team and removing the anti-fraud work from the responsibilities of the Head of Internal Audit post. The line management arrangements for the Fraud Team have been changed as an interim measure to the Deputy Director ICT, Highways & Business Services in Residents Services. The previous Head of Internal Audit has now left her post and an interim Head of Internal Audit appointed with effect from 13 February 2013.

2.2. The new trainee auditor commenced work in January 2013, bringing the service up to a fully staffed position.

3. Progress against Plan and Follow up Status

3.1. During the period, of the fourteen audits completed two received Full Assurance, ten audits received Satisfactory Assurance and two received Limited Assurance.

3.2. The current status of progress against the 2012-13 Plan is included in Appendix 1. Following concerns raised at the last Audit Committee, a follow up on progress on implementing the recommendations in the Golf Courses audit report has also been carried out and the results of the review are in paragraph 3.7.16 below.

3.3. The progress and status of issues arising that are outstanding from those audits carried out in 2011-12, 2010-11 and 2009-10 are included in Appendices 2, 3 and 4. The implementation rate for follow up reviews was 75%, which is an improvement on last quarter's rate of 64%. See Appendix 5 for details.

3.4. An audit of Special Educational Needs Transport Costs was added to the plan as a significant overspend had been identified.

3.5. The following audits have been deleted from the 2012-13 Audit Plan and deferred to 2013-14:

- **Treasury Management** – This audit has been deferred to 2013-14 as the Treasury Team will be unable to support an audit due to year end activity. It is therefore considered more beneficial to defer this until quarter 2 next year when a more in-depth review will be possible.

- **NNDR** – The audit of NNDR has been deferred to 2013-14 as Revenue Services are undergoing major changes due to changes in legislation with effect from April 2013. An audit next year would therefore be more valuable.

- **Schools Building – Project Management Phase II** – The 2011-12 audits of Temporary and Permanent School Buildings were only finalised in February 2013. A number of recommendations were made and management is making good progress to implement these, along with other changes emanating from the BID review. As these have not been fully embedded yet, an audit of Phase II would produce similar results as the previous audit. The Schools Expansion Scheme will be included in the Audit Plan for 2013-14.

- **Rural Activities Garden Centre** – Deferred to 2013-14 as the RAGC is going through a transition phase with a new café being opened, an ICT system for stock control being implemented and DASH putting in a bid to run the café and shop to the Council's specification.

- **Community Infrastructure Levy (CIL)** – This audit was to review the new Mayoral CIL which was introduced in 2012. However, there have not been any cases yet that have had to go through the whole process. Therefore, this audit will be deferred until 2013-14 so that the whole process from beginning to end can then be audited.

- **Self Directed Support (SDS)** – The 2011-12 audit was finalised in December 2012 and given satisfactory assurance. The service needs time to embed the new processes before another audit can take place. Also, the one area not covered by the 2011-12 audit was where clients manage their personal budget themselves. This was because, at the time of the audit, all SDS clients had managed budgets. However, an audit is in the 2013-14 Audit Plan to cover this area.

- **Housing Services Major Works and Housing Gas and Other Services Contracts** – Housing Repairs and Facilities Management are undergoing a major BID review and it is expected that the way services are delivered will significantly change. These audits will be covered in 2013-14 as part of the planned Property Maintenance audit.

- **Desk Top Refresh** – This audit is deferred to 2013-14 as the service is currently updating the strategy and there is a BID review looking at starters, leavers and movers.

- **Onyx upgrade** - The upgrade has just been implemented and has not been operational long enough to test its effectiveness. Therefore this review will be deferred to 2013-14.

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

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

3.7.1
Audit Title: Schools Buildings Programme – Permanent
Assurance level: Limited

Local education authorities have a duty to provide full-time education to all children who are of compulsory school age; including those who are temporarily living in the area for long enough to attend school, come from abroad or have special education needs.

A significant amount of expenditure has been committed to delivering the Schools Building Programme. The programme aims to increase the number of pupil places available to accommodate the surge in demand

for education. This will be achieved through the construction of new permanent buildings.

The aim of the Schools Building Programme Phase 1 is to create six forms of entry at six existing primary school sites; Whitehall (infant and junior), Colham Manor, Grange Park (infant and junior), Brookside, Cranford, and William Byrd Primary Schools. The proposed work involves a combination of new buildings and refurbishment of existing buildings to provide teaching space.

The objective of this audit was to ensure that management of the Schools Building Programme for permanent accommodation was efficient, effective and economical.

We were pleased to report risks are appropriately addressed in these areas:
- Procurement Process
- Payment Process
- Roles and responsibilities
- Health and Safety

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
A Corporate Construction Procedures Handbook must be produced, encompassing key processes, standardised documentation records of decision and protocols for liaison with Stakeholders and other services within the Council. Without this discipline there is no clear documentary evidence either to protect officers from accusations of impropriety or to support the council in any disputes with contractors.	High	April 2013
An expansion communication strategy should be produced for future permanent construction. This will ensure the council receives buy in from schools and money is saved on redesigning and unplanned additional costs.	High	March 2013
Going forward a detailed lessons-learnt exercise needs to be undertaken and documented. This will ensure the council receives value for money on its construction programme.	High	Implemented
The project execution plan should be kept up to date and used as a tool to monitor progress. Without this discipline it is likely that projects will get out of control causing costly overruns. Anyone new to the project would not be able to gauge progress or identify problems.	Medium	Implemented

The audit testing was undertaken in August/September 2012 and when the draft was issued in October 2012 the service was going through a bid process and restructure, and work had also commenced on addressing the key weaknesses found in this audit, as management had already identified some of them. We therefore completed a follow up in January 2013 to ascertain the progress that had been made to strengthen the control environment. We were pleased to note that out of the four recommendations made, two had been implemented and the other two were in the process of being implemented. If progress continues to be made on implementing improved processes we anticipate that any future audits of the Schools Building Programme will have a higher assurance level.

Management Comment

The Audit Report identifies changes to be made by the service to introduce improvements to management and control required for Major Construction project as part of BID Transformation. This includes the Schools and General activity areas of Corporate Property and Construction. The schools programme is the largest programme in London. Apart from the size and complexity of a programme like this, there have been very challenging timeframes for delivery. Given that the overriding objective has been deliver schools places on time, this has meant that a higher level of risk has had to be accepted.

In this context, the timeframes for delivery of the changes to working practice has also been challenging. Having said this, the transformation project team has worked closely with Internal Audit and involved them in the development of new ways of working. The issues raised in the Audit Report are being fully implemented.

Major Construction was prioritised as the first activity area to adopt new ways of working. Following the discovery phase a new process and associated procedures. This has now reached the first stage of implementation for both the Schools and General teams with the live processes and procedures together with a selection of some of the new templates distributed for further comment. Training will be given when they are finalised. There will be continuing monitoring of the implementation of the new ways of working with further improvements made.

The hallmarks of the new ways of working will be to achieve proper management with clear reporting to enable informed decisions to be made, provide clarity around roles and responsibilities, consistency of approach, improved cost control and visibility which includes key dependency areas such as commissioning and finance.

3.7.2
Audit Title: Schools Buildings Programme - Temporary
Assurance level: Limited

Under Section 14 of the Education Act 1996, Local Education Authorities have a statutory duty to ensure education is available for all children aged 5 – 16 years old. These duties apply to all permanent and temporary children residing in the LEA's area. If a child lives over 2 miles from their school, the council must provide travel arrangements. In the event that the Council is unable to secure a suitable place at a school for a pupil, they could be liable to pay compensation to the pupil concerned. The compensation would cover the cost for alternative education provision and compensation for delayed educational progression.

The aim of the Schools Building's Programme Phase 1A was to provide temporary accommodation/ school buildings at Belmore, Glebe, Harlyn, and Highfield (7 forms of entry) for September 2011, and under a separate contract for temporary buildings in Rosedale for September 2011.

The objective of this audit was to ensure that management of the Schools Building Programme for temporary accommodation was efficient, effective and economical.

We were pleased to report risks are appropriately addressed in these areas:
- Health and Safety
- Roles and responsibilities
- Payments.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
For any future projects a clear trail should be maintained of research used to support the decision to build, and choice of location. A documented strategy for delivery should be produced with input from all stakeholders. This ensures there is a clear plan shaping future events and performance required to meet the objectives of the council.	High	Implemented
A Project Execution Plan (PEP) should be produced for each temporary programme established. This ensures projects are completed efficiently, effectively and economically.	High	Implemented
Post construction school engagement is necessary in order to understand the impact of increases in pupil numbers, effects on school	High	Ongoing

budgets, teaching standards and pupil mobility, and to identify school issues directly affected from the increase in pupils. This will ensure there is earlier buy in from schools, so pupils receive the stability that supports a good education.

Secondary school assessments need to begin once the September 2012 school year commences so that a strategy can be produced. Without detailed forward planning the Council could breach its statutory duty to provide school places.	Medium	March 2013

The audit testing was undertaken in August/September 2012 and when the draft was issued in October 2012 the service was going through a bid process and restructure. Work had also commenced on addressing key weaknesses as management had already identified some of them.

We therefore completed a follow up review in January 2013 to ascertain the progress that had been made to strengthen the control environment. We were pleased to note that out of the five recommendations made, three recommendations had been implemented and the other two were well in the process of being implemented. If progress continues to be made on implementing improved processes we anticipate that any future audits of the Schools Building Programme will have a higher assurance level.

Management Comment
See management comment for 3.7.1 above, Schools Buildings Programme – Permanent.

3.7.3
Audit Title: Licensing Service
Assurance level: Satisfactory

The role of the Licensing Service is to process, regulate and monitor the compliance of licences and permits across twelve activities and premises. Licensing and permit fees generate revenue for the Council of between £250,000 and £300,000 a year.

As part of the Business Improvement Delivery (BID) scheme, some of the Licensing Service's administrative tasks associated with receiving and logging applications have now been transferred over to the newly formed Applications Processing Team (APT).

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

- Granting/Rejection of Licences.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
Clear written procedures should be produced detailing the process of completing the key administrative and operational tasks associated with the Licensing Service. Without policies and procedures there are risks to business continuity and inconsistent practices.	High	July 2013
Licence registers and templates should be password protected to prevent false amendments and access by individual without the delegated authority to do so.	Medium	February 2013
Once all licensing data has been transferred onto CIVICA, monthly and annual reconciliations should be performed to ensure all applicable alcohol and gambling premises have been invoiced for a renewal fee, otherwise there may be a potential loss to the council.	Medium	February 2013
The 'Allocation of Premises' inspection log should be updated to contain more details of the inspections and an action plan should be produced to address the backlog of planned inspection, particularly for high risk premises, to ensure that there are no licensable activities which are in breach of their terms.	Medium	July 2013
An action plan is needed to clear the backlog in planned inspections, particularly for High Risk Premises, starting with the premises which have had no inspections for over two years. Without an organised action, the backlog of planned in-spections may not be cleared efficiently, and some licensing activities may go on trading whilst breaching the terms of their licence	High	April 2013

3.7.4
Audit Title: Northgate IT Disaster Recovery Arrangements
Assurance level: Satisfactory

The Council has recently awarded a four year contract to Northgate Information Solutions, with an option to extend for a further two years, for the following elements of support:

- Hosting and disaster recovery
- Server Database Administration
- Application Support
- Application Development
- Printing
- Management of Oracle licences for all Oracle based databases and applications within the Council.

We were pleased to report the following well-designed controls:

- There are backup procedures which ensure that all essential data and software are copied at regular intervals onto backup media and stored offsite.

- The replication of data between Northgate's two data centres means that systems and services can be recovered within a shorter timeframe.

- Responsibilities associated with the application solutions hosted by Northgate are documented

- Northgate have documented Business Continuity and Disaster Recovery plans for its Data Centres, constituting a continuity framework that includes task prioritisation in accordance with BS25999, for which it holds an accreditation. This reduces the risk that Council systems will not be recovered and available for use within agreed timeframes.

- The provision of alternative facilities by Northgate reduces the risk that key systems will not be accessible for a prolonged period in the event of an incident affecting either of the Northgate Data Centres.

- As previously, the new hosting contract stipulates that a disaster recovery plan is enacted at least once a year. The carrying out of a DR test reduces the risk that IT systems cannot be effectively recovered due to a failure to test recovery operations.

Improvement is needed to address risk in the following area:

Control improvements required	Risk	Agreed Target Date
Management should agree a date for a Disaster Recovery test to be carried out. This would provide a target date for ensuring that transition is completed and ensure that the contracted perromance target of one test per year is achieved.	Medium	April 2013

3.7.5
Audit Title: Civica Electronic Document Management System (EDMS)
Assurance level: Satisfactory

The Council's Electronic Document Management System is supplied under a contract with Civica Plc, who provide application and DBA (Database Administration) support to the Council. The system is hosted on servers at the Civic Centre and managed by the internal ICT team, who are also responsible for backing up the system.

The Civica EDMS has been rolled out across the main departments within the Council in phases, as follows:

- Revenues and Benefits: 2005;
- Housing: 2006;
- Adult Social Care: 2009;
- Child Social Care: 2010;
- Corporate Payments: April 2012; and
- HR: September 2012.

There are around 1700 live users of the Civica EDMS with an average of 300-400 concurrent users.

The objective of the audit was to review the controls in place which ensure there is a secure and efficient document management system in place.

We were pleased to report the following well-designed controls:-
- In order to access the Civica EDMS, users must have the appropriate link to the application on their desktop and are required to log into the system with a different set of credentials from their network logon credentials.

- A standard documented process is in place for the setting up of new users on the Civica EDMS by nominated system administrators, including the authorisation of new user access by line management.

- A range of security profiles has been implemented within the Civica EDMS, which are designed to restrict access to particular modules, documents and records within the system.

- The Civica system is synchronised each weekday night with the file structure in each of the 'back-office' systems (business applications) of departments who use the EDMS. Procedures are also in place for reporting on and investigating any synchronisation failures.

- For each of the business areas using Civica, a series of document 'security categories' has been set up indicating how access to the documents indexed (allocated) to folders in such categories should be restricted.

- Standard procedures are in place for the document scanning and indexing process, each stage of which is recorded in the Civica system.

- Regular scheduled backups are taken of the Civica system and data, which are designed to ensure that the Civica system and associated documents can be restored in the event of an interruption to business processing.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
Management should consider improving the password policy settings in the system. This will further strengthen protection against unauthorised access to documents held within the Civica system.	Medium	Implemented
Management should ensure that, a robust account lockout policy is operating as it has been designed to do (lock users out after 3 unsuccessful attempts) across the Civica system. This will ensure individuals have limited opportunity to guess passwords of genuine users through repeated logon attempts and then exploit them to gain unauthorised access to the system and data.	Medium	Implemented

3.7.6
Audit Title: HMO Licensing Audit
Assurance level: Satisfactory

The Housing Act 2004 renewed and amended powers given to councils to regulate Houses in Multiple Occupation (HMO) and required mandatory licensing of certain type where they meet certain basic standards. The objectives of the legislation are to ensure HMOs provide safe, sanitary housing, properly managed, that does not adversely affect the character of the surrounding area.

The objective of the audit was to ensure that the Licensing of Houses in Multiple Occupation Management is efficient, effective and economical.

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

- HMO Process and procedures
- Access and security of database (CIVICA)
- Data protection training

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
The Head of Housing should ensure a new HMO Strategy is produce within six months. This will ensure consistent practices are adopted and the council's objectives are achieved.	Medium	April 2013
The Principal Surveyor should liaise with legal services to obtain clear guidance and training on the evidence requirements for HMO licensing prosecutions. This will ensure Surveyors provide the necessary evidence to allow legal to take forward prosecutions and HMOs are being checked and licensed.	Medium	December 2012
The Principal Surveyor should produce a report which shows all licences without an end date and update them immediately. This will ensure expired licences are flagged and the process for renewal initiated efficiently.	Medium	December 2012
The Principal Surveyor should instigate a process that requires landlords of HMO licensed properties to supply an 'Annual Gas Safety Certificate'. This will ensure health and safety hazards do not go undetected and LBH is not exposed to bad publicity in the event of an incident.	Medium	January 2013

3.7.7
Audit Title: Self Directed Support
Assurance level: Satisfactory

Self Directed Support (SDS) is one way in which the Council is giving more choice and control to people who are entitled to support from Social Care Services. The emphasis is on individual choice and control over what support they receive and how they manage it. The outcome is a Personal Budget for each client to manage. Clients can choose to spend the money themselves to achieve their outcomes or continue to receive services from the Council using the budgeted amount.

The Corporate vision is "Putting our residents first" and the Council's objective is to improve and promote the health and well being of adults and older people.

SDS involves the following processes:

- Eligibility check
- Needs assessment leading to a Support Plan
- Calculation of personal budget amount
- Agreement on who will manage the personal budget (e.g. the Council, the service user or a mixture of the two)
- Guidance on, and the issuing of, a pre-paid card where service users will be managing their own personal budget

The Self Directed Support audit was conducted during the roll out of the project. The Functional Analysis of Care Environments (FACE) assessment, Resource Allocation System (RAS) and support planning processes were 95% completed for Older Peoples Services, however, all of these clients had chosen to have budgets managed by the Council. Other client types are at various stages of Personalisation processes and will be audited at a later date.

Prepaid Cards will be used for clients who decide to manage their own personal budgets.

The objective of the audit was to provide assurance to management on the adequacy, effectiveness and application of the key controls in relation to the assessment and allocation processes for Self Directed Support (personal budgets).

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

- FACE and RAS are used in the determination of an Indicative Personal Budget for Older Peoples Service
- FACE assessments and RAS were approved by officers other than those who carried out the assessments.
- Service users are assisted by support planners to establish personal budgets.
- Development work on further improving processes and procedures around Self Directed Support

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
Process maps and procedures should be version controlled and circulated to staff on a regular basis as without up to date documented procedures, incorrect or inconsistent actions might be taken.	Medium	March 2013
When applicable it should be noted on the FACE assessment form when a carer has been offered a separate carer's assessment but declined the offer. However, the support they provide should be noted, so that it is clear that the full process	Medium	Immediate

has been undertaken.

The Team/Deputy Team Manager should obtain exception reports from the Protocol system to ensure all users have been issued with a support plan: without this, it may be difficult for clients to check they are getting appropriate support.	Medium	March 2013

3.7.8
Audit Title: Empty Property Management (Council Housing Voids)
Assurance level: Satisfactory

Good management of empty properties limits void periods, meets housing needs and maximises rental income. The objective of the audit was to ensure that voids management is efficient, effective and economical.

We were pleased to report risks are appropriately addressed in these areas:
- Roles and Responsibilities
- Segregation of duties
- Performance Management

Improvements are needed to address risks in the following areas:

Control improvements required	**Risk**	**Agreed Target Date**
The Empty Property Management Procedures Note should be updated and reviewed at regular intervals to incorporate changes and improvements because without regular update and review of procedures, inconsistencies and errors might occur or decisions may be based on incorrect information.	Medium	March 2013
The Void Control Supervisor should ensure that, where property inspection took more than two days, the reason for the delay is documented in the voids status report because without knowing the reasons why empty properties inspection took more than two days, management might not be able make informed decisions on void management.	Medium	January 2013

3.7.9
Audit Title: Registration Service
Assurance level: Satisfactory

The Electoral and Registrar Services were merged after the BID process in 2011/12 and are now called the "Electoral and Registration Service".

The Electoral and Registration Service is responsible for:
- maintenance and update of the electoral register;
- nationality and citizenship checks and ceremonies;
- registering and undertaking marriages;
- registering births and deaths within the borough;
- issuing copy birth, death and marriage certificates upon request.

This audit focused on the registration service. A total income of £560k was collected in 2011/12, while a total sum of £589k is expected during the current financial year.

We were pleased to report risks are appropriately addressed in these areas:
- Registration Service procedures;
- Access and security of database (Registration On Line);
- Data protection training;
- Security of un-issued certificates;
- Document logging system;
- KPI data collection.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
The Head of Democratic Services should improve the security for the Registrars, including: • efficient recognition of where a distress call originates from; • layout of the offices and panic buttons. This will ensure the risk of any injury is reduced.	Medium	April 2013
The Deputy Electoral and Registration Services Manager should ensure: • the key box is locked at all times; • the key to access the key box is securely held; • a record/log is maintained detailing the movement of keys between staff in the Registration Services team. This will ensure only authorised staff have access to the safe and its contents and there is an audit trail of access.	Medium	January 2013

3.7.10
Audit Title: Telecare Stock Management
Assurance level: Satisfactory

TeleCareLine is a monitoring and alert system that can help support people to live independently in their own homes by providing reassurance that help is available in an emergency. It currently has 5000 users and is operated 24 hours a day, and 365 days a year.

There are four levels of TeleCareLine Service, which costs between £1.13 and £12 per week. It is free to:

- residents who are aged 85 and over
- to residents meeting 'substantial and critical' Fair Access to Care criteria, subject to financial assessment
- for six weeks to any residents receiving a reablement package from Hillingdon Council

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

- Roles and responsibilities
- Performance Management

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
Facilities Management, when relocating to the Civic Centre, should ensure there is an adequate storage facility for stock. If the move is not imminent, alternative storage should be sought. This will ensure stock does not continue to be vulnerable to theft or damage, and that staff safety is not compromised in the in event of a fire or loss of electricity by storing stock in the corridor.	High	April 2013
Procedures on stock should be amended to include reference to the re-ordering levels spreadsheet. This will ensure more stock is not ordered and stored than required.	Medium	May 2013
The Older People's Housing Service Operations Manager should liaise with ICT on a software solution that enables the integrity of information on operations to be maintained securely. This will ensure valuable data does not remain vulnerable to deletions and manipulation.	Medium	February 2013

3.7.11

Audit Title: Commissioning Third Sector Providers
Assurance level: Satisfactory

The Third Sector Commissioning process involves value-driven purchasing of services from non-governmental organisations, charities, voluntary and community organisations. Involvement is focused on providing high quality services and securing better outcomes for service users and local communities.

In 2011 Social Care Health and Housing Commissioned services costing £2m from over 60 Third Sector providers for wide range of services.

The objective of the audit was to review processes to ensure effective commissioning from third sector providers. We were pleased to report risks are appropriately addressed in these areas:

- Strategies and plans
- Roles and responsibilities
- Service users needs
- Needs assessment.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
The Commissioners should arrange for the three unsigned contracts to be signed immediately. This will ensure any disputes are resolved quickly without resource to costly litigation in the event of a dispute.	High	February 2013
The Disabilities Commissioner should ensure the signed and sealed contract document is updated with the appropriate contractor's name and the company's registration number. This will ensure in the event of a dispute the contract is enforceable.	High	June 2013
The Head of Commissioning should ensure the commissioning process and cycle is clearly documented, otherwise inconsistent practices might be adopted or service users' needs might not be met.	Medium	February 2013
The commissioners should document the risk analysis for single tender process and ensure the financial risk assessment is approved by the accountant within the team. This will ensure officers are protected from allegations of impropriety and the financial assessment is transparent and independent.	Medium	March 2013

3.7.12
Audit Title: Fostering Service
Assurance level: Satisfactory

The Fostering Team provides temporary homes for children who are unable to live with their own families due to the inability to meet the child's needs or for children waiting to be adopted. This can be long term or short term. The team is also responsible for finding suitable foster carers and monitoring payments and expenses paid to foster carers.

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

- Policies and procedures

- Recruitment and training of foster carers

- Monitoring of foster carers

- Foster Carer allowances

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
The Fostering Manager should select the file to be reviewed at each team member's monthly one to one supervision meeting. Otherwise, the member of staff could pick files where there have been no problems meaning any performance issues may go unidentified.	High	Implemented
A system should be introduced that provides an audit trail for reimbursement of foster carer expenses. The audit trail should include the foster carer's name, type of expenditure, cost, why the expenditure was required and who authorised the payment. Without an audit trail there is no evidence that the purchase is valid.	Medium	March 2013
Foster Carer files should be reviewed and any CRB records retained on file should be destroyed to ensure compliance with CRB regulations.	Medium	Implemented
Periodically, a report should be produced from the Protocol system of all unannounced visits. This report should be reviewed by management to ensure visits have been carried out annually. If unannounced visits are not carried out as required, any problems may go unidentified.	Medium	April 2013

Guidance should be drawn up and issued to all foster carers and Fostering Team stating what is classified as a valid expense claim and what should be bought from the weekly foster care allowance. If guidance is not available expenses may be reimbursed that should have been paid from the weekly allowance.

Medium   March 2013

3.7.13
Audit Title: Hillingdon Shared Lives Scheme
Assurance level: Full

The Adult Care Scheme (now known as Hillingdon Shared Lives Scheme [HSL]) is a service for the elderly, and adults affected by mental health or disabilities. The idea is that the individual lives as part of a family, and (if necessary) receives high levels of care provided by the family. Currently, there are 11 single carers, 11 joint carers, 5 relief carers, and 2 response carers. There are 25 service users.

There are three levels of payments to carers: Level 1 £323.89, Level 2 £375 and Level 3 £450. The scheme is funded by a combination of contributions from Adult Social Care, and clients' Housing Benefit.

The objective of the audit was to ensure that the Shared Lives Scheme has adequate and effective processes to meet objectives.

We were pleased to report risks are appropriately addressed in these areas:
- Policies and Procedures
- Recruitment Process
- Safeguarding (Monitoring and Review).

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
The policy needs amending to ensure all compulsory training is completed before a service user is placed in a carer's home. This will ensure Carers are able to handle an emergency.	Medium	Immediate
The Protocol payment system changes should be prioritised as without these, monthly manual adjustments will continue on ContrOCC which is time consuming and prone to human error.	Medium	31 January 2013
The CRB Disclosure Procedure must be amended to include the process of checking other household members CRBs who are over 18. This will ensure that checks are not missed when assessing applicants and the service user is placed in safely.	Medium	Immediate

3.7.14
Audit Title: Caravan Site (Colne Park)
Assurance level: Full

Hillingdon Housing Services are responsible for the management of the Colne Park caravan site on behalf of LBH. The site located in West Drayton is managed by staff based at the Yiewsley/Uxbridge Community Housing team. The site has been run and owned by the Council since it was opened in 1973. There are 20 caravan plots located on the site.

An incident occurred at Colne Park caravan site on 21st July 2011 when a resident died following a gas explosion at an amenity block on one of the pitches. West London Coroner's Court concluded this incident was an accidental death.

Following the incident, a site management plan was produced which outlines the requirements for the safe management of the site. The plan was ratified in October 2012. The objective of the audit was to ensure the site management plan for Colne Park caravan site is adequate and effective.

We were pleased to report risks are appropriately addressed for:
- Roles and responsibilities
- Site monitoring
- Risk assessments.

Improvements are needed to address risks in the following area:

Control improvements required	Risk	Agreed Target Date
Internal audit should be provided with a report that identifies what progress has been made to collect annual gas certificates from residents at the caravan site. If a gas and electrical safety inspection has not been performed, residents are at risk from injury/death. Hazardous equipment may not be detected.	High	April 2013

3.7.15
Housing Benefit Subsidy – It was agreed with our external auditors that internal audit would carry out compliance testing on the Housing Benefit Subsidy claim for 2011/12 on their behalf. This work has now been completed resulting in a significant saving to the Council in external audit fees.

3.7.16
Golf Courses Follow Up Review

A follow up review was carried out to establish progress made to date in implementing the recommendations made in the original audit report of November 2012. Considerable progress has been made to address the recommendations (including those partially implemented) and the position now is:

	High	Medium	Low
Original recommendations	7	5	1
Now fully implemented	4	5	1
Now partially implemented	3	0	0

We will be following up again in June 2013, when the remaining partially implemented recommendations are due to be completed.

3.7.17
School Audits
The table below summarises the school audits finalised in the period.

2012/13	**Assurance Level**
Schools – Secondary	
Harlington Community	Limited
Ruislip High	Satisfactory
Schools - Primary	
Harlyn Primary	Satisfactory
Charville Primary	Satisfactory
Hillside Junior	Satisfactory
Colham Manor Primary	Full
Schools – Special	
Chantry	Satisfactory

Two school audits, Cranford Park Primary and Wood End Primary, have been removed from the Audit Plan as they became academies during the year.

4. Follow up Audits
4.1. We continue to monitor management progress by a programme of follow up reviews of the action points from previous audits, with an emphasis on ensuring high and medium risk level recommendations are fully implement in the agreed timescales.

4.2. In some instances a planned follow up review is delayed if it is known that specific recommendations have planned implementation dates that have needed to be revised.

4.3. As also explained in 3.3 above Appendices 2 to 4 detail progress made to implement audits in respective previous years. Appendix 5 is an analysis of progress made in implementing recommendations for those follow up reviews carried out in this period.

5. Fraud Work

National Fraud Initiative
5.1. Some data match reports are now accessible on the NFI's secure website. These have been referred to the relevant departmental contacts to review. We will be monitoring progress on these reviews and investigating any matches that indicate there is a possible fraud.

Fraud Investigations
5.2. Four confidential investigations are underway and the results of these will be reported upon conclusion of the investigations.

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

Internal Audit Plan 2012-13 Progress							
Audit Title	**Status**	**Date Finalised**	**Assurance Level**	**Date of last Follow Up and Revised Implementation Date**	**Number of outstanding recommendations**		
					H	**M**	**L**
CROSS CUTTING CORPORATE ISSUES							
Anti Fraud and Investigation							
National Fraud Initiative (NFI)	Ongoing						
Fraud Awareness	Ongoing						
Fraud/Irregularity Investigations	Ongoing						
Planned proactive:							
Professional Fees	Finalised	23/4/2012	N/A	May 2012	0	0	0
Employee Expenses	Finalised	12/11/2012	N/A		1	1	0
Use of Purchase Cards	Finalised	20/09/2012	N/A	December 2012 revised date Apr 13	0	1	0
Single Tender Actions	Fieldwork						
Compliance with Quotes & Tenders (Covered as part of individual audits where applicable)	Completed	N/A	N/A		0	0	0
Council Tax Student Exemptions							
Succession Tenancies	Drafting						
Bribery Framework – specific service	Finalised	01/10/2012	N/A		0	3	1
Data Matches							
Other Cross-Cutting							
Annual Governance Statement - Audit	Completed						
Advice and Information (Ad hoc)	Ongoing						
Consultancy Advice - Specific Projects	Ongoing						
Employee Expenses - Automated Payments	Completed		N/A		0	0	0
Insurance - Risk Mitigation							
Voluntary Organisations Support	Fieldwork						
Supplier Viability							

Internal Audit Plan 2012-13 Progress							
Audit Title	**Status**	**Date Finalised**	**Assurance Level**	**Date of last Follow Up and Revised Implementation Date**	**Number of outstanding recommendations**		
					H	**M**	**L**
Establishment Audits - to be determined							
Misc Audit Tasks							
Follow ups	Ongoing						
Brought forward Audits	Ongoing						
CENTRAL SERVICES							
Democratic Services							
Registration Services	Finalised	21/01/2013	Satisfactory		0	2	3
Finance							
~~NNDR~~	Deferred						
Value Added Tax	Fieldwork						
~~Treasury Management~~	Deferred						
Human Resources							
Personnel Records	Planning						
HR Operations Processing	Fieldwork						
Sickness Absence	Draft issued						
~~Schools' HR~~	Deleted						
Overtime and Standby Payments	Fieldwork						
Professional Association Checks	Drafting						
Policy, Performance & Partnerships							
Performance Management	Planning						
PLANNING, ENVIRONMENT, EDUCATION & COMMUNITY SERVICES							
Corporate Property & Construction							
~~School Building - Project Mgt Phase 2~~	Deferred						
Education							

Internal Audit Plan 2012-13 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow Up and Revised Implementation Date	Number of outstanding recommendations		
					H	M	L
Children's Centres	Fieldwork						
Music Service	Fieldwork						
~~Rural Activites Garden Centre~~	Deferred						
School Admissions Service	Planning						
Schools - Primary							
Belmore Primary	Finalised	21/11/12	Limited		4	5	3
Charville Primary	Finalised	11/2/13	Satisfactory		4	7	0
Colham Manor Primary	Finalised	23/11/12	Full		0	3	1
~~Cranford Park Primary~~ (now an academy)	Deleted						
Field End Junior							
Harlyn Primary	Finalised	23/1/13	Satisfactory		2	9	3
Hayes Park Primary	Drafting						
Hillingdon Primary							
Hillside Junior	Draft Issued						
Pinkwell Primary	Drafting						
William Byrd Primary							
~~Wood End Primary~~ (now an academy)	Deleted						
Schools - Special							
Chantry	Draft issued						
Schools - Secondary							
Abbotsfield	Drafting						
Harlington Community	Finalised	22/1/13	Limited		5	7	2
Ruislip High School	Finalised	8/2/13	Satisfactory		5	7	4
ICT, Highways & Business Services							
CRC Efficiency Scheme	Completed data	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 Implementation Date**	**Number of outstanding recommendations**		
					H	**M**	**L**
	check						
IT Security & Data Handling	Completed	June 2012	Limited	October 2012	0	0	0
~~Highways - Rhino Machines~~	Deleted						
~~Harlington Road Depot - Fuel~~	Deleted						
~~Energy Usage~~	Deleted						
Facilities Mgt - Mechanical & Electrical	Draft issued						
Planning, Sport & Green Spaces							
~~Mayoral Community Infrastructure Levy~~	Deferred						
Trees - Compensation Claims	Planning						
Golf Courses	Finalised	November 2012	Limited		7	5	1
Blue Badge Scheme	Drafting						
Public Safety							
Investigations Team							
Public Safety Contracts	Fieldwork						
Commercial Waste Collection	Finalised	November 2012	Satisfactory		1	5	3
Waste Disposal - All Waste	Planning						
Libraries	Fieldwork						
Licensing Services	Finalised	February 2013	Satisfactory		2	3	1
Application Processing Team	Planning						
Transportation & Planning Policy							
Chrysalis	Drafting						
SOCIAL CARE, HEALTH & HOUSING							
Access & Assessment							
~~Self Directed Support~~	Deferred						

Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow Up and Revised Implementation Date	Number of outstanding recommendations		
Internal Audit Plan 2012-13 Progress							
					H	M	L
Assessment & Care Mgt - Adults	Planning						
Mental Health Service	Planning						
Children & Families							
Children's Placements	Planning						
Looked After Children 21-25 Education	Fieldwork						
Residential Services - Children	Fieldwork						
Referral & Assessments - Children	Planning						
Youth Offending Service	Planning						
Personalised Services							
Homecare - External Provision	Drafting						
Adult Care Scheme	Finalised	23/01/2013	Full		0	3	1
Disabilities Service - Adults							
Homecare In-House Provision							
Commissioning, Contracts & Supply							
Contracts & Inspection Service - SCHH	Covered in Home Care – External Provision see above						
Brokerage - Social Services	Fieldwork						
Commissioning Third Sector Providers	Finalised	28/01/13	Satisfactory		2	2	1
Other							
Support to Carers	Drafting						
Housing Needs							
Private Sector Housing							
HMO Licensing	Finalised	14/12/12	Satisfactory		0	4	1
Housing Benefit Subsidy	Completed	13/12/12	N/A		0	0	0
Empty Property Management	Finalised	17/12/12	Satisfactory		0	2	0

Internal Audit Plan 2012-13 Progress							
Audit Title	**Status**	**Date Finalised**	**Assurance Level**	**Date of last Follow Up and Revised Implementation Date**	**Number of outstanding recommendations**		
					H	**M**	**L**
Council House Aids & Adaptations	Fieldwork						
Housing Maintenance							
~~Housing Services Major Works~~	Deferred						
~~Housing Gas & Other Servicing Contracts~~	Deferred						
Housing Stock Data	Draft Issued						
Housing Management							
TeleCareLine	Finalised	08/02/2013	Satisfactory		1	2	0
Caravan Site	Finalised	29/01/13	Full		1	0	2
Caretaking Services on Estates	Fieldwork						
ICT auditors - various - contractor							
Disaster Recovery	Finalised	23/1/13	Satisfactory		0	1	1
ICT Strategy	Finalised	Oct 2012	Satisfactory		0	3	0
~~Desktop Refesh Programme~~ (replaced with a Service Desk Review)	Deferred						
Web & Network Security	Fieldwork						
Electronic Document Management (storage and automatic deletion of records)	Finalised	24/12/12	Satisfactory	Recommendations implemented prior to finalising the report	0	0	0
~~Onyx upgrade~~	Deferred						
Contingency							
Hillingdon Grid for Learning	Finalised	29/10/12	Satisfactory	January 2013. Revised date April 2013	1	1	2
Building Maintenance - Statutory Requirements	Draft issued						
Right to Buy Valuations	Completed	1/10/2012	Full	N/A	0	0	0
SEN Transport Costs	Fieldwork						

Internal Audit Plan 2012-13 Progress					Number of outstanding recommendations		
Audit Title	**Status**	**Date Finalised**	**Assurance Level**	**Date of last Follow Up and Revised Implementation Date**	**H**	**M**	**L**
Investigations							
Investigation 061	Completed	N/A	N/A		0	0	0
Investigation 062	Completed	N/A	N/A		0	0	0
Investigation 063	Completed	N/A	N/A		0	0	0
Investigation 064	Completed	N/A	N/A		0	0	0
Investigation 065	Fieldwork						
Investigation 066	Fieldwork						
Investigation 067	Fieldwork						

Internal Audit Plan 2011-12 Progress on Recommendations Outstanding							
Audit Title	**Status**	**Date Finalised**	**Assurance Level**	**Date of last Follow Up and Revised Implementation Date**	**Number of outstanding recommendations**		
					H	**M**	**L**
CROSS CUTTING CORPORATE ISSUES							
Anti Fraud and Investigation							
Compliance with Driving Policy (non council vehicles)	Finalised	24/05/12	N/A	In Progress	2	2	0
CENTRAL SERVICES							
Finance							
Creditors	Finalised	04/10/2012	Satisfactory	January 2013 revised date June 2013	1	0	0
Human Resources							
HR Payroll Changes & Trigger Dates	Finalised	02/05/2012	Satisfactory	November 2012 – In Progress	0	3	0
Audit & Enforcement							
Planning Enforcement (back into PEECS)	Finalised	9/8/2012	Satisfactory	January 2013 revised date Feb 2013	0	3	0
SOCIAL CARE HEALTH & HOUSING							
Adult & Older People Services							
Critical Team	Finalised	09/11/11	Satisfactory	February 2013	0	0	0
Self Directed Support	Finalised	14/12012	Satisfactory		0	3	0
Children's Social Services							
Fostering	Finalised	22/02/13	Satisfactory		1	4	2

Internal Audit Plan 2011-12 Progress on Recommendations Outstanding							
Audit Title	**Status**	**Date Finalised**	**Assurance Level**	**Date of last Follow Up and Revised Implementation Date**	**Number of outstanding recommendations**		
					H	**M**	**L**
Adoption	Finalised	24/09/12	Full		0	1	3
Emergency Duty Team	Finalised	21/11/12	Full		0	1	0
Hillingdon Housing Services							
Housing Repairs & Maintenance - Responsive	Finalised	30/11/2011	Limited	In progress	2	2	0
Housing Repairs & Maintenance - Planned, including Major Works	Finalised	05/01/2012	Satisfactory	May 2012 revised date April 2013	0	1	0
Leasehold Management & Service Charges	Finalised	26/07/2012	Satisfactory	December 2012	0	0	0
PLANNING, ENVIRONMENT, EDUCATION & COMMUNITY SERVICES							
Street Environment							
Street Lighting	Finalised	29/11/11	Limited	February 2013 revised date April 2013	1	0	0
Highways - Reactive Maintenance	Finalised	21/11/2012	Satisfactory	In progress	2	2	1
Corporate Construction							
School Building Programme - Permanent	Finalised	28/02/13	Limited	February 2013			
School Building Programme - Temporary	Finalised	28/02/13	Limited	February 2013			
Construction Contracts - Final Accounts	Finalised	08/11/12	Limited	In progress	9	5	0
Green Spaces, Sport & Leisure							
Greenwich Leisure Ltd Contract	Finalised	13/02/12	Limited	Dec 2012 revised date Apr 2013	1	0	0
Transport Services							
Fuel at Harlington Road Depot	Finalised	24/01/12	Limited	Jan 2013 revised date Feb 2013	0	1	0
Stores at Harlington Road Depot	Finalised	8/11/12	Limited		7	10	1

Internal Audit Plan 2011-12 Progress on Recommendations Outstanding							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow Up and Revised Implementation Date	Number of outstanding recommendations		
					H	M	L
Property Services							
Utilities Contracts - Water	Finalised	30/05/2012	Limited	In progress	3	0	1
Consumer Protection							
Food Health & Safety Services	Finalised	20/08/12	Limited	Feb 2013 – Revised date Apr 2013	0	5	5
Business Services							
Heathrow Imported Food Unit	Finalised	4/4/12	Satisfactory	Nov 2012 - Revised date March 2013	0	4	0
Passenger Services	Finalised	25/06/12	Limited	January 13 – In progress	1	1	0
Cemeteries	Finalised	12/09/11	Satisfactory	June 12 – In progress	0	1	0
ICT							
Customer Contact Centre	Finalised	15/12/11	Satisfactory	January 12	0	0	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	January 13 – Revised date April 13	1	0	0
Early Years Centres	Finalised	21/11/12	Satisfactory		3	7	3
Schools - Primary							

Internal Audit Plan 2011-12 Progress on Recommendations Outstanding							
Audit Title	**Status**	**Date Finalised**	**Assurance Level**	**Date of last Follow Up and Revised Implementation Date**	**Number of outstanding recommendations**		
					H	**M**	**L**
Minet Infants	Finalised	16/11/11	Satisfactory	Dec 12	0	0	0
Holy Trinity Primary	Finalised	29/03/2012	Satisfactory	Dec 12	0	0	0
Hermitage Primary	Finalised	21/11/11	Satisfactory	In Progress	0	1	0
Harmondsworth Primary	Finalised	16/1/12	Satisfactory	January 13	0	0	0
St Bernadettes	Finalised	1/03/12	Satisfactory	January 13	0	0	0
St Swithun Wells	Finalised	26/03/2012	Full	February 13 revised date April 13	0	1	0
Special							
Meadow	Finalised	26/04/2012	Satisfactory	February 13	0	0	0
Nursery Schools							
McMillan Nursery	Finalised	12/12/11	Satisfactory	February 13	0	0	0
ICT audit contract							
ICT Penetration Testing Arrangements (HGfL)	Finalised	18/01/2012	Satisfactory	January 2013	0	0	0
Contingency Audits							
New Year's Green Lane Weighbridge	Finalised	19/06/12	Limited	In progress	5	8	7
Direct Payments	Finalised	6/11/12	Limited	December 2012	0	0	0
CRC Energy Efficiency Scheme	Finalised	15/02/2012	Limited	Follow up Dec 2012 revised date Feb 2012	1	0	0
Investigation 057	Finalised	19/11/12	N/A	February 2013 revised date May 2013	2	0	0
Investigation 060	In Progress						

Internal Audit Plan 2010-11 Progress on Recommendations Outstanding					Number of outstanding recommendations		
Audit Title	**Status**	**Date Finalised**	**Assurance Level**	**Date of last Follow Up and Revised Implementation Date**			
					H	**M**	**L**
DCEO							
Learning & Development	Finalised	01/07/11	Satisfactory	March 2012 revised date Aug 2013	0	1	0
EDUCATION & CHILDREN'S SERVICES							
People with Physical and Sensory Disability							
Children with Disabilities - Transition	Finalised	14/09/11	Limited	February 2013 revised date May 2013	1	1	0
Other Adult Services							
Safeguarding Adults	Finalised	18/05/11	Satisfactory	January 2013	0	0	0
ENVIRONMENT & CONSUMER PROTECTION							
Property							
Facilities Management Contract	Finalised	6/10/11	Limited	December 2 012 revised date March 2013	1	1	0
Arts, Culture, Libraries & Adult Education							
Culture and Arts Strategy	Finalised	11/11/10	Satisfactory	In progress	1	0	0
Sport and Leisure							
Fusion Management Contract	Finalised	06/07/11	Limited	November 2012 revised date February 2013	2	0	0
Contingency							
Investigation 030	Finalised	15/10/10	N/A	September 2012 revised date April 2013	1	2	0
ICT audit contract							
E-Payments	Finalised	April 11	Limited	November 2012 – Revised date May 2013	1	0	0
Information Assurance & Security	Finalised	31/1/11	Satisfactory	Follow up January 2013	0	0	0

Internal Audit Plan 2009-10 Progress on Recommendations Outstanding							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow Up and Revised Implementation Date	Number of outstanding recommendations		
					H	M	L
DEPUTY CHIEF EXECUTIVE/FINANCE & RESOURCES							
ENVIRONMENT & CONSUMER PROTECTION							
Highways Planned Maintenance	Finalised	26/01/10	Satisfactory	February 2013 revised date April 2013	0	2	0
CHILDREN'S SERVICES							
Asylum Accommodation	Finalised	23/04/10	Satisfactory	Revised date September 2012 - follow up in progress	0	3	0
Learning Disabilities							
Sec 75 Agreement (Funding of LD Services)	Finalised	6/10/10	Satisfactory	November 2011 revised date March 2013	0	1	0

Follow Up Reviews in this Period: Analysis of Progress Made in Implementing Recommendations

AUDIT TITLE (follow up number)	DATE ORIGINAL AUDIT ISSUED	HIGH	MEDIUM	LOW	HIGH	MEDIUM	LOW	IMPLEMENTED - HIGH	IMPLEMENTED - MEDIUM	IMPLEMENTED - LOW	NOT YET IMPLEMENTED - HIGH	NOT YET IMPLEMENTED - MEDIUM	NOT YET IMPLEMENTED - LOW	REVISED TARGET DATE
First Follow Ups		Original no of recommendations to implement			Original no of recommendations to implement			Implemented at follow up			Remaining actions			
Use of Purchase Card	Sep-12	6	3	0	6	3	0	6	2	0	0	1	0	Apr-13
Information Assurance & Security	Dec-10	0	1	0	0	1	0	0	1	0	0	0	0	N/A
Hillingdon Grid for Learning	Oct-12	1	5	4	1	5	4	0	4	2	1	1	2	Apr-13
Pupil Referral Unit	Jul-12	3	7	3	3	7	3	2	7	3	1	0	0	Apr-13
ICT Penetration Testing Arrangements	Jan-12	0	1	0	0	1	0	0	1	0	0	0	0	N/A
Direct Payments	Nov-12	6	6	0	6	6	0	6	6	0	0	0	0	N/A
Harmondsworth Primary	Jan-12	1	3	1	1	3	1	1	3	1	0	0	0	N/A
Creditors	Oct-12	2	1	1	2	1	1	1	1	1	1	0	0	Jun-13
Meadow High School - Special	Apr-12	1	4	2	1	4	2	1	4	2	0	0	0	N/A
St Bernadetts Primary	Mar-12	1	2	3	1	2	3	1	2	3	0	0	0	N/A
Holy Trinity Primary	Mar-12	0	4	2	0	4	2	0	4	2	0	0	0	N/A
Planning Enforcement	Aug-12	3	12	0	3	12	0	3	9	0	0	3	0	Feb-13
Investigation 57	Aug-12	3	1	0	3	1	0	1	1	0	2	0	0	May-13
Previous Follow Ups		Original no of recommendations to implement			Outstanding after last follow up			Implemented at this follow up			Remaining actions			
Heathrow Imported Food Unit (2nd)	Apr-12	0	8	0	0	4	0	0	0	0	0	4	0	Mar-13
Children with disabilities - Transition (2nd)	Sep-11	2	4	3	1	1	0	0	0	0	1	1	0	May-13
Leasehold Management & Service Charge (2nd)	Jul-12	1	4	2	0	4	0	0	4	0	0	0	0	N/A
CRC (3rd)	Feb-12	5	1	0	3	0	0	2	0	0	1	0	0	Feb-13

Follow Up Reviews in this Period: Analysis of Progress Made in Implementing Recommendations

AUDIT TITLE (follow up number)	DATE ORIGINAL AUDIT ISSUED	HIGH	MEDIUM	LOW	HIGH	MEDIUM	LOW	IMPLEMENTED - HIGH	IMPLEMENTED - MEDIUM	IMPLEMENTED - LOW	NOT YET IMPLEMENTED - HIGH	NOT YET IMPLEMENTED - MEDIUM	NOT YET IMPLEMENTED - LOW	REVISED TARGET DATE
McMillan Nursery (2nd)	Dec-11	1	3	1	0	2	0	0	2	0	0	0	0	N/A
Safeguarding Adults (5th)	May-10	0	7	0	0	1	0	0	1	0	0	0	0	N/A
Hillingdon Customer Contact Centre (2nd)	Dec-11	0	2	3	0	1	0	0	1	0	0	0	0	N/A
Facilities Management	Oct-12	3	5	0	1	2	0	1	1	1	0	1	0	Mar-13
Food Health & Safety (2nd)	Aug-12	3	9	6	1	6	6	1	1	0	0	5	5	Apr-13
Greenwich Leisure Contract (4th)	Feb-12	3	2	0	2	1	0	1	1	0	1	0	0	Apr-13
Fuel at Harlington Road Depot (4th)	Jan-12	4	10	0	0	1	0	0	0	0	0	1	0	Feb-13
Minet Infants (2nd)	Nov-11	0	2	2	0	1	0	0	1	0	0	0	0	N/A
Critical Team (2nd)	Nov-11	2	3	2	1	1	0	1	1	0	0	0	0	N/A
Street Lighting (4th)	Nov-11	1	3	0	1	2	0	0	2	0	1	0	0	Apr-13
Highways Planned (5th)	Jan-10	0	4	0	0	3	0	0	1	0	0	2	0	Apr-13
Total		**52**	**117**	**35**	**37**	**80**	**22**	**28**	**61**	**15**	**9**	**19**	**7**	
% implemented (by risk level) in this period								**76%**	**76%**	**68%**				
Overall % implemented (all risk levels) in this period											**75%**			
Overall % not yet implemented											**25%**			
% of original recommendations now implemented (by risk level)		**83%**	**84%**	**80%**										