

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 9th February 2013 to 12th June 2013. This fulfils the requirements of CIPFA's Code of Practice for Internal Audit in Local Government and of the Public Sector Internal Audit Standards to bring to members' attention periodic reports on progress against planned activity and any implications arising from Internal Audit findings and opinions.

OPTIONS AVAILABLE TO THE COMMITTEE

To note progress against the Internal Audit Plan for 2012/13 and the updated position regarding following up the implementation of recommendations made in reports of audits undertaken in years 2009/10, 2010/11 and 2011/12.

INFORMATION

1. Introduction

1.1. In addition to the Annual Report, the Head of Internal Audit produces interim reports to Corporate Management Team and this committee 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, the line management responsibility for the Corporate Fraud Investigation Team has been moved, as an interim measure, to the Deputy Director ICT, Highways & Business Services in Residents Services. A permanent arrangement within the directorate is currently being progressed.

2.2. The service has been fully staffed since mid February 2013, with a new trainee auditor started in January 2013 and the appointment of a permanent Head of Internal Audit, who takes up his post in July 2013. The interim Head of Internal Audit will remain in post until a handover is achieved.

3. Progress against Plan and Follow up Status

3.1. During the period, of the fifteen completed audits, three received Limited Assurance opinion, eleven received Satisfactory Assurance opinion and one received Full Assurance opinion.

3.2. The current status of the 2012/13 plan is included in Appendix 1.

3.3. The progress and status position of those audits carried out in 2011/12, 2010/11 and 2009/10 is included in Appendices 2, 3 and 4. The implementation rate for recommendations after follow up reviews was 63% compared with last quarter's rate of 75% and the year average of 68%. See Appendix 5 for details.

3.4. The following audits have been deleted from the 2012/13 Audit Plan or deferred to 2013/14:

- **Disabilities Service (Adults)** – the audit is being postponed as the service may be affected by the review of disabilities services
- **Assessment and Care Management (Adults)** – the audit was due to review operations of the Access and Intake team, however new ways of working are being trialled therefore the scope of the audit will be reconsidered once the results of the trials are known
- **Homecare In-House Provision** – the audit will be postponed until the current review of the service is complete
- **Performance Management** – the audit has been postponed as a new performance management system is being considered

3.5. Unless otherwise stated, all reports have an action plan agreed with Internal Audit.

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

3.7

Audit Title: Civic Centre M & E Contract

Assurance level: Limited

The mechanical and electrical maintenance services at the Civic Centre cover all aspects of the maintenance of heating, ventilation and air conditioning equipment and plant on site. This also includes the maintenance of specialist building management systems and emergency generators.

The Civic Centre Mechanical and Electrical Maintenance Service (M & E) Contract is undertaken by Honeywell who were awarded the current contract in 2008 for a seven year period with a possible extension of three years. The contract value over the seven years is £1,659,228.26.

The objective of the audit was to ensure that the Civic Centre M&E contract management arrangements are efficient, effective and economical.

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

- Number of tenders required
- Approval by Cabinet and contract award
- Monthly payments to contractor

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
The regularity of contractor maintenance work should be agreed with the contractor and fully documented otherwise compliance cannot be monitored. Also, disputes could result, incurring extra costs if requirements are not appropriately documented.	High	July 2013
There should be a clear audit trail of maintenance undertaken by the contractor which should be referenced to the contract specification requirements. Without this, there is no evidence of specification compliance and inability to confirm work has been carried out which could lead to equipment failure.	High	July 2013
Quantifiable key performance data should be produced in accordance with the contract and discussed at regular monthly meetings with the contractor and overviewed by senior management, otherwise poor contractor performance may not be realised and addressed. The accuracy of contractor performance information reported should be checked periodically.	High	Aug 2013
All changes made to the contract so far should be recorded and authorised. Any future changes to the contract should be evidenced in writing and take the form of an authorised written addendum to the contract. Without this, unauthorised contract changes could result in a poor maintenance regime, which could increase the risk of equipment failure and contravention of legal requirements and standards.	High	July 2013
A plan for test checking contractor maintenance actions should be introduced. Without this the risk of equipment failure could increase and health and safety could be compromised, resulting in possible extra expense to the Council to remedy such failure and possibly having to defend legal action taken against it.	High	July 2013
A control should be introduced to ensure that all relevant contract information is retained in support of tender invitations, evaluations etc. Without this, there would be	Medium	July 2013

no evidence to defend the Council if the tender and award process was challenged.

A checking process should be put in place to ensure that contractor insurances comply with contract and that they remain so during the course of the contract. This should also apply to any safety registrations the contractor must have. Without this all potential liability costs may not be covered by insurance and there would be an inability to claim resulting in financial loss.

Medium July 2013

Key contract processes undertaken by Facilities Management staff should be documented, agreed by management and reviewed periodically. Otherwise management expectations may not be met by staff which could result in contract mismanagement.

Medium August 2013

Management Comment - Since the recommendations were agreed there has been a number of changes in key personnel dealing with this contract. At the same time the department processes and procedures are being modified as part of the transformation programme in Residents Services.

As a result, the recommendations are not being progressed as quickly as originally planned and therefore some target dates for implementation have had to be changed.

Some of the recommendations will be implemented as part of the revised processes being formulated as part of the transformation programme.

3.8

Audit Title: FM – Statutory Requirements for Building Maintenance

Assurance level: Limited

The Facilities Management (FM) Team in Residents Services is responsible for maintaining General Fund properties and sites where services to residents are facilitated and staff are employed. Some of the responsibilities of this team are discharged through the appointment of external service providers / contractors.

There are approximately 250 such properties and sites on the portfolio that the FM Team has been managing. They range from comparatively small allotments, day centres, residential homes, youth clubs etc. to much larger sports and recreation grounds and pavilions, the Civic Centre, libraries, crematorium and mortuary, swimming pools, stadiums, leisure centres, lido, golf courses, car parks and many more.

Following a BID review and restructure of FM, this audit was requested by the interim Facilities Manager who was apprehensive about the adequacy and effectiveness of compliance with various statutory obligations in respect of maintenance of Council properties and sites.

The objective of this audit was to establish whether there are adequate controls, systems and arrangements in place to ensure that the Council is complying with all the statutory requirements for maintaining relevant Council properties and sites.

We do not have any major concerns about the operational arrangements in place with most of the contractors, but consider that significant reliance is still placed on the main contractor to retain the documentary evidence of compliance work that they carry out on behalf of this council.

The current management in the recently restructured FM has made good progress and started to maintain records to monitor the contractors' roles, insufficient time has elapsed for us to form an opinion on their completeness and adequacy. Therefore, improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
The Compliance Manager should ensure that the Schedule of FM Statutory Obligations is finalised at the earliest opportunity. Also, the two versions of the Property Portfolio should be reviewed and one master version drawn up for monitoring relevant areas / aspects at individual locations. Otherwise, relying on incomplete or out of date records, could lead to certain statutory obligations being overlooked.	High	June 2013
The Operational Contracts Manager should ensure that copies of relevant contracts and related documents, such as specification, or service level agreements and quotation schedules, are available to FM staff for reference. Without knowing the terms and conditions of the contract, effective monitoring cannot be carried out.	High	July 2013
An operational manual should be drawn up that reflects the key roles and responsibilities of Facilities Management on a day to day basis. Without such a manual, staff may not be clear about their responsibilities and inconsistent practices may occur.	Medium	June 2013
Facilities Management should seek independent, competent advice to confirm the completeness and accuracy of the schedule of statutory obligations. If the Council is not fully aware of all its statutory obligations, failure to meet them might lead to the Council having to	Medium	September 2013

pay financial penalties and/or bad publicity if an employee or member of the public was injured as a result.

The Operational Contracts Manager should ensure that the main contractor grants online access to designated FM staff to relevant parts of their system. In the meantime, they should email scanned copies of relevant documents to FM supporting the checks / inspections they have carried out. If the Council has no documentary evidence that work has been carried out, the Council could be held liable if something goes wrong.

Medium August 2013

The Compliance Manager should develop adequate system/s, showing a clear trail of how the significant clauses of the contract specification and quotation schedules are monitored, and ensure that the system/s are complied with. Without adequate supporting documentation, it may be difficult to establish who was responsible for any unexpected eventuality.

Medium July 2013

A follow up review is currently in progress and indications are that substantial effort is being made to address all recommendations.

Management Comment - Since the recommendations were finalised there has been a number of changes in key personnel dealing with this contract. At the same time the department processes and procedures are being modified as part of the transformation programme in Resident Services. As a result the recommendations are not being progressed as quickly as originally planned. Some of the recommendations will be implemented as part of the revised processes being formulated as part of the transformation programme.

3.9

Audit Title: Music Service (Income & Asset Management)

Assurance level: Limited

From 1 August 2012, Hillingdon Music Service became the lead organisation for the new Hillingdon Music Education Hub, one of 122 across the country that have competitively bid for this status, and the accompanying Department for Education grant funding which lasts for three years.

The Arts Council (England) administer the funding process which supports core priorities, as set out in the National Plan for Music Education.

In view of impending changes in the Music Service's processes and procedures, it was agreed that the scope of this audit would be restricted to recovery of income and management of assets, pending a full audit review in

2013/14. This was to allow for new processes and procedures to be fully embedded and documented.

The audit objective was to ensure that there are adequate arrangements in place for income, musical instruments and debt recovery.

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

- Recognising when fees are due
- Applying fees in accordance with established fee scales
- Calculation and application of fee adjustments
- Invoicing of fees
- Obtaining signed agreements for instruments loaned out.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
All musical instruments under the control of the Music Service should be identified and action taken to comply with Financial Regulations in respect of accounting for and safeguarding those assets. Failure to do so may result in instruments on loan not being returned or misappropriation of instruments not being identified.	High	31 st December 2013
Historic outstanding debts for former music tuition pupils should be determined and notified to the Corporate Income Team in order that recovery action can be taken, otherwise income due may be lost. A plan of action should be agreed for this.	High	30 th June 2013
In order to evidence credits due to students because of absences etc. a pro forma template should be introduced for completion and signing by a music teacher and then passed to the Music Service for action and retention. Without this, invoice adjustments would not be supported by evidence if there is a dispute.	Medium	1 st May 2013

Management Comment – The results of the recent audit have served to underpin our decision to introduce a new data management system within the Music Service. The Paritor system will replace the current in-house written system which does not have the facilities available to effectively manage the Music Service business. The new system will be fully documented and procedures developed to ensure that there is a clear audit trail for all transactions. Furthermore, all income is now collected via the Corporate Debt Team which has dramatically improved debt management and recovery as a result of the introduction of the on-line payment facility.

The historic debt is currently being analysed by colleagues in the Finance Team

in conjunction with the Music Office in order to determine which debts are capable of being pursued by the Corporate Income Team and which need to be formally written off through the council's procedures.

The Paritor system includes a Musical Instrument Inventory module which operates via barcodes and a PDA reader. We intend to use this system to record and control our stock of instruments. The vast majority of instruments are held by individual students, however we also have instruments in store at Uxbridge High School, the Compass Theatre and at North Hillingdon HQ building. In addition some instruments are held by music departments in schools therefore physical visits will be necessary to mark and record these items.

As suggested the Music Service has introduced a new proforma to enable the peripatetic music teachers to inform the Music Office quickly of any absences which could result in a fee credit to students.

3.10

Audit Title: Housing Stock Data

Assurance level: Satisfactory

The Programme and Asset Management Team manage and maintain housing stock data on 11,421 properties (10,360 resident properties and 1,061 resident blocks).

Data is held on an asset management system called Keystone; it holds information on property elements, repairs, major works, asbestos register and energy.

The objective of the audit was to ensure that there were adequate and effective processes in place which ensure information on housing stock is complete, accurate, valid and timely.

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

- Security Protocol
- Training.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
The Asset Data Management Strategy should be finalised. This will ensure the service is achieving the objectives of the directorate and the Council.	High	September 2013
A process map should be produced showing roles and responsibilities of other services and the information they should provide on housing stock with timeframes. This	Medium	June 2013

will ensure accurate and updated data is being maintained on the Council's housing stock.

3.11

Audit Title: Website and Network Security and Contingency Planning

Assurance level: Satisfactory

An audit of Website Security and Network Contingency Planning was undertaken as part of the audit plan for 2012/13.

The council has outsourced responsibility for ensuring that its websites are available to the public to Goss Interactive Limited, a communications company based in Plymouth. A four year website hosting agreement was signed 27 March 2012 and commenced 1 April 2012.

In addition to its website, the Council maintains an internal version of the hosted websites for use by staff and is updated or amended by the Council. All updates and amendments applied to the internal website content are automatically replicated to the hosted website in order to ensure that the hosted version is a mirror of the internal version.

The website content is managed using iCM Content Management software that has been supplied by Goss Interactive Limited.

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

- An annual IT Health Check is conducted by Encryption IT Security and Forensic Services to identify and examine any potential vulnerabilities regarding the external and internal network of the Council and the website. The last health check was carried out 30 August 2012. The review reported that the external network was fit for purpose and that internal network physical security and user awareness practices were of a high standard.
- The ability to update/amend the content of the website is managed by the content management system iCM that has been provided by GOSS, the website hosting provider. A username and password is required to access iCM and the password is force changed every 40 days and cannot be a previously used password. Access controls are supported by robust account management processes, reducing the risk of unauthorised systems access.
- System level separation of duties is provided by role based access controls, designed to ensure that access provided is in line with associated roles and responsibilities.
- Change control procedures have been designed, setting out processes to follow in the event of any changes to web-site content, reducing the risk that changes occur that are detrimental to content management requirements and subsequently impact the quality of web based communication.

- An automated review process has been designed to validate system access accounts, thereby supporting the validity and currency of web system activity.
- The content of the website hosted by GOSS is updated automatically by the Councils internal website being replicated to the external hosted website. The replication occurs when an update/amendment has been made to the content of the internal website and it has been approved for publishing. The immediate replicating of the internal website content to the external hosted website reduces the risk that important information that is time sensitive is not available to the general public.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
Management should ensure that all user accounts comply with the default requirement to force a change of password every 40 days and ensure that user set up protocols provide for assurance that these requirements are adhered to.	Medium	April 2013
Management should ensure that user access to privileges is only provided by group membership.	Medium	End of May 2013
A comprehensive business continuity plan for the website should be documented.	Medium	End of May 2013
Management should maintain details of those staff that have the ability to approve and publish content to the website.	Medium	End of May 2013

3.12

Audit Title: ICT Service Desk Review

Assurance level: Satisfactory

The Council has established an IT Service Desk function as the user interface with IT, to register, communicate, dispatch and analyse all calls, reported incidents, service requests and information demands. The council has implemented LANDesk Service Desk suite 7.4. Plans are in place to upgrade to version 7.6 to integrate the core aspects of IT service management, customer service and support, and network and system management into a cohesive solution.

The Council employs in excess of 3,000 staff and the service desk is an important element of the IT department. It is the Single Point of Contact for IT users and it is the tool to manage all incidents, access requests, and service requests. The primary purpose of the service desk is to restore “normal service” to users as quickly as possible. “Normal service” refers to what has

been defined in the SLAs for resolving a technical error or for filling a service request or answering question.

During the year April 2011 to March 2012, the service desk handled 34,627 phone calls, 9,078 IS emails and 17,400 ICT emails and to date this financial year has handled 35,296 phone calls.

The audit was designed to assess the controls in place, which ensure the IT Service Desk is appropriately organised and administered to meet the requirements of the council.

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

- Responsibilities for the effective operation of the Service Desk have been documented.
- The processes from registering and tracking to a successful conclusion of incidents and work requests are documented.
- An automated email process has been established within LANdesk to inform customers (users) of the status of their incidents (queries), if they are unable to be resolved initially by first line support. An incident escalation process is in place, designed to provide a basis to respond to incidents and again helping to ensure accountability of helpdesk performance.
- A Service Desk skills matrix is in place supported by a focused training plan, designed to ensure that service desk staff have the adequate basic skills to ensure effective service delivery.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
Management should define, document and formally agree the Service Desk SLA matrix with the Business. This will ensure targets formally agreed with the Business meet the overall business priorities.	Medium	30 th Sept 2013
Management should, once the performance SLA has been formally agreed, provide Management reports to indicate the performance of the Service Desk against the agreed key performance indicators and provide details of the unresolved recorded issues. This will ensure robust monitoring of performance against the SLA.	Medium	30 th Sept 2013

3.13

Audit Title: Blue Badges

Assurance level: Satisfactory

The Blue Badge Scheme is a parking concession that allows blind people and those with permanent and severe disabilities, to park their vehicles near to their required destination to enable them to work, fulfil their domestic responsibilities and enjoy leisure and other pursuits.

Following the national reform of the scheme in December 2011, the facility for local authorities to physically issue Blue Badges was withdrawn.

The Department for Transport awarded a contract to Northgate Public Services to manage the distribution of Blue Badges. Councils continue to be responsible for determining eligibility and implementing enforcement procedures.

There were 3,749 Blue Badges issued in 2010/11 and 3,292 in 2011/12. The percentage of Blue Badges issued under “automatic” criteria was 32% and 33% respectively.

The majority of Blue Badges issued under “discretionary” criteria were for applicants with “walking disability”/“permanent and substantial disability” and would have been subject to assessment by the Council. Between 1 January 2012 and 4 December 2012, only 25 applicants were unsuccessful in their applications for Blue Badges under the “discretionary” criteria.

The objective of the audit was to ensure that the administration of the Blue Badges Scheme at Hillingdon is adequately controlled. A recent service review has resulted in a streamlined service that is more customer friendly.

Although broadly welcome, the risk of error and fraud may be increased unless compensating controls are able to be introduced. Recommendations are therefore made in the context that service managers will manage the increased risk cost effectively. Our testing was carried out after the changes were made

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

- Documented processes and procedures
- Assessment and processing of new applications
- Cancellations
- Income.

Improvements are needed to address risks in the following areas:

Control improvements required

Risk **Agreed
Target
Date**

<p>At Blue Badge renewal, the applicant should be required to provide evidence in support of their continued entitlement otherwise if a person's mobility has improved they may no longer be entitled to a Blue Badge. Alternatively, such checking could be undertaken following a risk assessment of the likelihood of an applicants' disability improving since receiving a Blue Badge.</p>	<p>High 31 March 2013</p>
<p>At Blue Badge renewal, a comparison should be made to the last application to ascertain any significant mobility changes which should be subjected to reassessment as appropriate. This could indicate fraud and/or there is no longer entitlement to a Blue Badge.</p>	<p>Medium 31 March 2013</p>
<p>Management sample checking of Blue Badge applications processed should be evidenced by referencing the recording control spreadsheet entries to scanned applications signed-off by the checking officer. Without this, it would be difficult to confirm that checking was actually performed.</p>	<p>Medium 30 April 2013</p>
<p>Parking Enforcement should be informed of Blue Badges reported as stolen, lost or not received by the designated holder so that, as part of their enforcement duties, they can check if they are being used fraudulently and report back to the Blue Badges Team.</p>	<p>Medium 31 March 2013</p>
<p>A process should be introduced to verify that invoices received from Northgate, for the production and distribution of Blue Badges, can be reconciled to the number of Blue Badge requests made by the Council to ensure incorrect payments are not made.</p>	<p>Medium 31 May 2013</p>
<p>Death registry packs should include how to return a Blue Badge and information on deaths registered should be compared and cross referenced to Blue Badge. Without this, Blue Badges could be used fraudulently.</p>	<p>Medium 30 June 2013</p>
<p>Where the Mobility Assessor advises that a successful Blue Badge applicant should be re-assessed at the next renewal, the available Northgate computer system input field should be updated to confirm this, otherwise advised mobility re-assessment could be missed at renewal and entitlement to a Blue Badge may no longer be valid due to changed mobility circumstances of the holder.</p>	<p>Medium 31 March 2013</p>

3.14

Audit Title: Waste Disposal

Assurance level: Satisfactory

The corporate vision is “Putting Our Residents First” while the objective is to “make Hillingdon a cleaner and greener borough”.

There are two contracts for recycling and waste disposal; one for dried co-mingled recycling waste and the other for heavy grade building industry and highways arising waste. Both contracts are in the process of being re-tendered.

The objective of the audit was to review processes in place which ensured the collection and disposal of dried co-mingled recycling and heavy grade waste was efficient, effective and economical.

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

- Roles and responsibilities are clearly defined
- Performance is appropriately monitored, benchmarked and reported;
- Payments made were in accordance with both contracts;
- There was evidence in place to ensure that waste was environmentally and legally disposed of.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
A local LBH Waste Management Strategy should be produced incorporating the relevant statutory guidelines and directives. It is good practice to have a clearly articulated waste management strategy that is linked to the Council’s objectives.	Medium	November 2013
The Waste Service Manager must ensure that when calculating the recycling tonnage in the % performance calculation, the rejected recycling amount is excluded. This will ensure performance data can be compared with similar demographics.	Medium	August 2013
The Waste Development Manager and Performance Manager should document procedures for collecting, processing, and reporting household data. This will ensure consistent practices are adopted in the absence of key personnel.	Medium	August 2013

3.15

Audit Title: Caretaking Services on Estates

Assurance Level: Satisfactory

The Caretaking Service upholds the Council's Estate Service Standards by undertaking a variety of tasks on the Borough's council housing estates. These include:

- Routine cleaning of all communal areas
- Carrying out thorough inspections of shared areas
- Providing an emergency out of hours service.

The service employs approximately 40 staff (caretakers and supervisors), has a fleet of vehicles and uses various equipment and cleaning supplies.

Caretakers also have a secondary role of being the 'eyes and ears' of the Council and can represent the public face of the Council on the estates where they carry out their work.

The service is currently undergoing a BID review and has recently relocated from the Housing Office in Yiewsley to the Civic Centre.

Not covered in the audit were:

- Out of borough caretaking service
- Resident caretakers
- Charging arrangements for leaseholders.

The audit objective was to ensure that management of the Caretaking Services on Estates is efficient, effective, and economical.

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

- Policies and procedures
- Purchasing of Supplies and Services
- Vehicle and Fuel Use
- Staffing
- Stores Management
- Performance Management.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
An annual stock check should be carried out by an independent officer. The check should be evidenced by signing and dating. Without an evidenced check, misappropriation of stock may not be identified.	Medium	October 2013
The Caretaking Service should carry out a general review of its ways of working and ensure it makes use of electronic files where possible. Where paper documents are still required, they should be scanned and then disposed of to prevent storage of unnecessary amounts of	Medium	March 2014

paper.

3.16

Audit Title: Applications Processing Team

Assurance level: Satisfactory

Following a BID Transformation Review, the Applications Processing Team was formed and became the first point for the receipt of a range of applications submitted to the Council.

The team receives, logs and processes a wide variety of applications, such as licences, registrations, permits and permissions, for the Residents Services Directorate on behalf of the service formally responsible for the regulation of the activity.

Applications must be made on the form provided by the Council or can be made on-line, and must include specified information which will vary depending on the application type.

The team also provides information and assistance to businesses and applicants in relation to applications processed via web services, reception and telephone.

The overall objective of the audit was to ensure that there are adequate arrangements in place for the correct and timely processing of applications by the Applications Processing Team.

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

- Roles and responsibilities
- Applications processing
- Fee charging and collection

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
Sample quality checking of applications processed by the Applications Processing Team should be undertaken periodically by the Team Leader, who should maintain a record of the applications checked as evidence. If the quality of work is not checked, incorrect processing of applications may not be identified and remedial action taken.	Medium	November 2013
Regular reconciliation should be made to verify that for applications attracting a fee and processed by the	Medium	May 2013

Applications Processing Team, expected income equates to income banked. In this way any income shortfalls would be realised promptly.

Initiating refunds and internal checking should be appropriately evidenced to confirm accuracy and legitimacy of refunds, otherwise erroneous payment could be made. Medium Immediate

All paper applications / customer information received should be adequately secured until it is no longer required and then they should be subject to confidential waste disposal. Without this Data Protection requirements may not be complied with. Medium May 2013

3.17

Audit Title: HR Operations Processing

Assurance level: Satisfactory

Payroll accounts for a large percentage of the council's expenditure. It is therefore vital that changes and amendments to payroll give adequate assurance to management that payments through the payroll are appropriate. Human Resources (HR) are responsible for implementing changes to employees' post, payroll and personal details on the Resourcelink system when instructions are received from delegated authorised officers. They are also responsible for ensuring that the changes are accurate and timely.

Council's payroll expenditure for the financial year 2011/12 totalled £251,032,491.27. This included the schools' payroll, which the Council no longer processes. From April 2012 to December 2012, expenditure was £82,753,267.99.

The objective of the audit is to ensure that payroll amendments are valid, appropriately authorised, accurate, and timely.

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

- Documented procedures were in place and accessible to staff.
- Roles and responsibilities were defined and there is appropriate segregation of duties in place.
- Checks were in place to ensure that employees' details are correctly and accurately amended.
- Priority was given to making changes relating to starters and leavers.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
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Employee Change of Details Form should be amended to state the following: Medium July 2013

- the form can be signed, scanned and sent to HR Operations; or
- if the name of the authorising officer is going to be typed in, the authorising officer should be c.c'd in, when the email attaching the change form is sent from the line manager to HR.

Alternatively, an equivalent control could be introduced.

This will ensure managers (who only complete the form and are not approvers) are protected from claims of impropriety if there is a problem with the change. In addition, a fraudulent change will be detected.

3.18

Audit Title: Home Care – External Provision

Assurance level: Satisfactory

The External Home Care Provision is a service provided by the Council which enables elderly and vulnerable people to live in their own homes for as long as possible. The service includes helping people with their personal care, such as washing and dressing, and aiding them to take medication. It also includes other forms of home support such as light housework, preparing meals and shopping.

Private Home Care providers are contracted by the London Borough of Hillingdon (LBH) to provide home care to Service Users. This involves sending appropriately trained Carers to the Service User's home in order to carry out set tasks. Carers are required to complete tasks within an agreed timeframe and accurately record what they have done. Providers are required to use some form of electronic monitoring to comply with their contract. However not all providers currently have such systems and not all systems are properly linked into the LBH Call Monitoring System (ECMS).

Service Users undergo a financial assessment and, depending on the results, may be required to pay for all or some of their individual care package. The details of service users are recorded on the IAS Protocol system and the financial data is recorded on ContrOCC.

The Contracts and Inspection Team, now part of Corporate Finance's Commissioning service, have been undergoing a BID process recently. There are several changes being made relating to contracts management and electronic call monitoring.

The objective of the audit is to ensure that management of the External Home Care Provision is efficient, effective, and economical.

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

- Inspection of Contractors

- Financial Controls
- Data Protection

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
For non-ECMS clients, samples of time sheets should be requested from the providers and checked against the time for which the provider invoiced; otherwise actual work done may not be checked.	Medium	January 2014
ECMS reports currently being developed should include monthly performance reports with analysis to highlight any adverse trends. Providers should also receive the reports they require. If this is not done the usefulness of ECMS will be diminished and at risk service users may not be identified	Medium	January 2014

3.19

Audit Title: Public Safety Contracts

Assurance level: Satisfactory

The overall responsibility for Public Safety Service contracts lies with the Deputy Director, Public Safety and the Environment.

The contracts were arranged through the Council's Procurement Team and appear on the Contracts Register. Currently seven contracts are recorded under the responsibility of the Public Safety Service with the contract / budget manager for the majority of the current contracts being the Manager – Waste Division.

The contract areas are specialist waste removal and disposal, kerbside recycling, hardcore and rubble removal, metal bin supply and repair, and graffiti removal.

For the remaining contracts, the contract / budget manager is the Public Protection Services Manager. The contract areas relate to imported food service and sampling and analysis.

The objective of the audit is to ensure that contracting and contract management arrangements in the Public Safety Service are effective.

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

- Pre-contract stage compliance with Standing Orders
- Contract monitoring including health & safety

- Roles & responsibilities
- Financial responsibility – expenditure and budgetary control.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
<p>The original sealed contract should be promptly passed to Legal Services for safekeeping following formal sealing. Without this, the prime documentation could be lost making it difficult for the Council to defend legal action taken against it over the contract.</p> <p>(This is to be addressed by the Head of Procurement).</p>	Medium	June 2013
<p>Waste Services should obtain confirmation from the Procurement Team and Legal Services whether the current professional indemnity insurance currently held by the graffiti removal service contractor is acceptable. If not, the contractor should be instructed to increase the insurance cover; otherwise the sum insured may not cover eventualities which could result in financial loss to the Council.</p> <p>If any insurance requirements are to vary in the future, then this should be reflected in the Conditions of Contract document and Standing Orders.</p> <p>(This is to be addressed by the Head of Procurement).</p>	Medium	June 2013
<p>A decision is required as to who should periodically check that contractor insurances are being maintained during the course of a contract, otherwise if insurances are not maintained there could be an inability to make a claim resulting in possible financial loss to the Council.</p> <p>(This is to be addressed by the Head of Procurement).</p>	Medium	June 2013
<p>The contractor should be advised to have a contingency in place in the event of camera failure for the production of “before” and “after” photographs of graffiti removal work as any dispute over the work undertaken could be difficult to resolve.</p>	Medium	May 2013
<p>The contractor should be required to provide photographs with camera imprinted date and time recording as any dispute over the work undertaken could be difficult to resolve. Photographs supplied may not be bona fide and not relate to work within the Borough.</p>	Medium	June 2013
<p>Performance indicators and service standards should be clearly defined and regularly reported to Waste Services Management, who should undertake periodical verification of the accuracy of performance standards reported, otherwise contractor performance may be harder to assess.</p>	Medium	July 2013

3.20

Audit Title: Brokerage Social Service

Assurance level: Full

The brokerage team was formed in 2010 and provides an in – house brokerage service for all Adult Social Service groups. It facilitates the effective purchasing of care arrangements, both residential or homecare, which are based on needs-led assessments and the resulting detailed care packages. Approximately 7,730 care packages are arranged annually.

It aims to identify the best service match between individual needs and the delivery of value for money. The budget for the service in 2012/13 was £44.42m. The brokerage team also negotiate/re negotiate fees for placements that are required outside the agreed framework and specialist placements.

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

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

- roles and responsibilities are clearly defined.
- service user's assessment and support plans were being documented and approved.
- value for money was being achieved through use of West London Alliance framework and negotiating lowest possible rates.
- appropriate performance monitoring was carried out on a monthly, quarterly and annual basis. Management information was produced for the brokerage team, Senior Management Team and Cabinet. Information was also sent to West London Alliance to continue to help them to monitor rates, volumes and providers.

3.21. A review of Council Tax Student Exemptions & Discounts processes revealed no major control weaknesses, although there were improvement suggestions for consideration that concerned achieving greater consistency in practices when processing discounts.

3.22. Probity checks were conducted on health and social care professionals who were required to register with the Health and Care Professions Council. All staff required to register with HCPC in the sample of 53 taken had successfully done so.

3.23. There was an audit review of revised procedures after a monthly payments batch was processed twice. Although risks are reduced by introducing the new procedures, a further audit review will look at ways to reduce risk further.

3.24

Schools' Audit

The table below summarises the school audits finalised in the period, completing the programme for the year.

Audit Plan 2012/13	Assurance Level
Schools – Secondary	
Abbotsfield	Satisfactory
Schools - Primary	
Field End Junior	*
Hayes	Satisfactory
Hillingdon	*
Hillside	Satisfactory
William Byrd	Satisfactory
Schools – Special	
Chantry	Satisfactory
Schools – Infant	
Harefield	Satisfactory

* satisfactory opinion, but awaiting headteachers' written responses.

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. All data match reports were accessible on the NFI's secure website and all have been referred to the relevant departmental contacts for review. Internal audit staff are investigating payroll matches and responding to queries from other councils' investigators.

Fraud Investigations

5.2. Investigations into irregularities and fraud from the current year and those outstanding from the previous year were all concluded, with reports being issued upon conclusion of the investigation where appropriate.

5.3. Five confidential investigations were concluded in the period, plus one remaining from last year. The outcomes are contained in Part II of this report. One investigation has been opened up in the new year and the results of which will be reported to a later meeting of this committee.

Internal Audit Plan 2012/13 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Follow Up Date (next scheduled f/up)	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	23/4/12	n/a	May 2013	0	0	0
Employee Expenses	Finalised	12/11/12	n/a		1	1	0
Use of Purchase Cards	Finalised	20/9/12	n/a	Dec 2012	0	1	0
Single Tender Actions	Fieldwork						
Compliance with Quotes & Tenders - covered as part of applicable individual audits	Completed	n/a	n/a		0	0	0
Council Tax Student Exemptions (NFI)	Completed	1/6/13	n/a		0	0	0
Succession Tenancies	Drafting						
Bribery Act Framework – specific service	Finalised	01/10/12	n/a	June 2013 (next November 2013)	0	3	1
Data Matches	Ongoing						
Other Cross-Cutting							
Annual Governance Statement – compliance checks	Completed		n/a				
Advice and Information (ad hoc)	Ongoing						
Consultancy Advice - specific projects	Ongoing						
Employee Expenses - Automated Payments	Completed		n/a		0	0	0
Insurance – Risk Mitigation (included with Trees – Compensation Claims)	Deleted						
Voluntary Organisations Support	Completed		Satisfactory				
Supplier Viability	Drafting						

Internal Audit Plan 2012/13 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Follow Up Date (next scheduled f/up)	Number of outstanding recommendations		
					H	M	L
Establishment Audits - to be determined	Deleted						
Misc Audit Tasks							
Follow ups	Ongoing						
Brought forward Audits	Ongoing						
CENTRAL SERVICES							
Democratic Services							
Registration Services	Finalised	21/01/13	Satisfactory		0	2	3
Finance							
NNDR	Deferred						
Value Added Tax	Drafting						
Treasury Management	Deferred						
Human Resources							
Personnel Records	Draft issued						
HR Operations Processing	Finalised	31/5/13	Satisfactory		0	1	0
Sickness Absence	Draft issued						
Schools' HR	Deleted						
Overtime and Standby Payments	Drafting						
Professional Association Checks	Finalised	26/2/13	n/a		0	0	0
Policy, Performance & Partnerships							
Performance Management	Deferred						
PLANNING, ENVIRONMENT, EDUCATION & COMMUNITY SERVICES							
Corporate Property & Construction							
School Building – Project Mgt Phase 2	Deferred						
Education							
Childrens' Centres (included with schools)	Completed	28/3/13	Satisfactory	n/a			

Internal Audit Plan 2012/13 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Follow Up Date (next scheduled f/up)	Number of outstanding recommendations		
					H	M	L
Music Service	Finalised	29/4/13	Limited		3	1	0
Rural Activities Garden Centre	Deferred						
School Admissions Service	Drafting						
Schools - Primary							
Belmore Primary	Finalised	21/11/12	Limited	n/a now an academy			
Charville Primary	Finalised	11/2/13	Satisfactory	n/a now an academy			
Colham Manor Primary	Finalised	23/11/12	Full		0	3	1
Cranford Park Primary	Deleted						
Field End Junior	Draft issued						
Harlyn Primary	Finalised	23/1/13	Satisfactory		2	9	0
Hayes Park Primary	Finalised	20/3/13	Satisfactory		0	4	0
Hillingdon Primary	Draft issued						
Hillside Junior	Finalised	11/2/13	Satisfactory	May 2013 (next September 2013)	0	1	0
Pinkwell Primary	Finalised	28/3/13	Satisfactory	May 2013 (next September 2013)	1	1	0
William Byrd Primary	Finalised	17/4/13	Satisfactory		0	5	1
Wood End Primary	Deleted						
Schools - Special							
Chantry	Finalised	11/2/13	Satisfactory		1	5	0
Schools - Secondary							
Abbotsfield	Finalised	4/3/13	Satisfactory		1	6	0
Harlington Community	Finalised	22/1/13	Limited	March 2013	0	0	0
Ruislip High School	Finalised	8/2/13	Satisfactory	February 2013 (next July 2013)	3	4	0
ICT, Highways & Business Services							

Internal Audit Plan 2012/13 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Follow Up Date (next scheduled f/up)	Number of outstanding recommendations		
					H	M	L
CRC Efficiency Scheme	Completed data check	31/7/12	n/a	n/a	0	0	0
IT Security & Data Handling	Completed	26/6/12	Limited	October 2012	0	0	0
Highways – Rhino Machines	Deleted						
Harlington Road Depot – Fuel	Deleted						
Energy Usage	Deleted						
Facilities Mgt - Mechanical & Electrical	Finalised	20/3/13	Limited	In progress (recommendations likely implemented)	6(4)	7(6)	5
Planning, Sport & Green Spaces							
Mayoral Community Infrastructure Levy	Deferred						
Trees - Compensation Claims	Fieldwork						
Golf Courses	Finalised	21/11/12	Limited	February 2013 (next July 2013)	2	1	0
Blue Badge Scheme	Finalised	23/4/13	Satisfactory	May 2013 (next August 2013)	0	3	0
Public Safety							
Investigations Team	Fieldwork						
Public Safety Contracts	Finalised	11/6/13	Satisfactory				
Commercial Waste Collection	Finalised	23/11/12	Satisfactory	In progress	1	5	3
Waste Disposal - All Waste	Finalised	17/5/13	Satisfactory		0	3	0
Libraries	Drafting						
Licensing Services	Finalised	31/3/13	Satisfactory		2	3	1
Application Processing Team	Finalised	23/5/13	Satisfactory		0	5	5
Transportation & Planning Policy							
Chrysalis	Draft issued						
SOCIAL CARE, HEALTH & HOUSING							
Access & Assessment							

Internal Audit Plan 2012/13 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Follow Up Date (next scheduled f/up)	Number of outstanding recommendations		
					H	M	L
Self-Directed Support	Deferred						
Assessment & Care Mgt – Adults	Deleted						
Mental Health Service	Fieldwork						
Children & Families							
Children's Placements (covered in Referral & Assessments – Children)	Deleted						
Looked After Children 21-25 Education	Drafting						
Residential Services - Children	Draft issued						
Referral & Assessments - Children	Drafting						
Youth Offending Service	Finalised	24/5/13	Satisfactory		0	2	1
Personalised Services							
Homecare - External Provision	Finalised	10/6/13	Satisfactory		0	2	0
Adult Care Scheme	Finalised	23/1/13	Full		0	3	1
Disabilities Service – Adults	Deleted						
Homecare In-House Provision	Deferred						
Commissioning, Contracts & Supply							
Contracts & Inspection Service – SCHH (Covered in Home Care-External Provision)							
Brokerage - Social Services	Finalised	28/3/13	Full		0	0	0
Commissioning Third Sector Providers	Finalised	28/1/13	Satisfactory	March 2013 (next July 2013)	0	2	0
Other							
Support to Carers	Draft issued						
Housing Needs							
Private Sector Housing	Drafting						
HMO Licensing	Finalised	14/12/12	Satisfactory	February & June 2013	0	0	0
Housing Benefit Subsidy accuracy	Completed	13/12/12	n/a				
Empty Property Management	Finalised	17/12/12	Satisfactory	March 2013	0	1	0

Internal Audit Plan 2012/13 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Follow Up Date (next scheduled f/up)	Number of outstanding recommendations		
					H	M	L
				(next July 2013)			
Council House Aids & Adaptations	Fieldwork						
Housing Maintenance							
Housing Services Major Works	Deferred						
Housing Gas & Other Servicing Contracts	Deferred						
Housing Stock Data	Finalised	26/3/13	Satisfactory		1	1	1
Housing Management							
TeleCareLine	Finalised	8/2/13	Satisfactory		1	2	0
Caravan Site	Finalised	29/01/13	Full	May 2013 (next October 2013)	1	0	0
Caretaking Services on Estates	Finalised	14/5/13	Satisfactory		0	2	2
ICT auditors - various - contractor							
Disaster Recovery	Finalised	23/1/13	Satisfactory	April 2013	0	0	0
ICT Strategy	Finalised	29/10/12	Satisfactory		0	3	0
Desktop Refresh Programme replaced by: Service Desk Review	Finalised	26/4/13	Satisfactory		0	2	2
Web & Network Security	Finalised	18/3/13	Satisfactory		0	4	2
Electronic Document Management – Setting up, storage, automatic deletion of records	Finalised	24/12/12	Satisfactory	Recommendations implemented prior to finalising report	0	0	0
Onyx upgrade	Deferred						
Contingency							
Hillingdon Grid for Learning	Finalised	29/10/12	Satisfactory	April 2013	0	0	0
Building Maintenance - Statutory Requirements	Finalised	23/4/13	Limited		2	5	2
Right to Buy Valuations	Finalised	1/10/12	Full	n/a	0	0	0
SEN Transport Costs	Draft Issued						
Investigations							

Internal Audit Plan 2012/13 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Follow Up Date (next scheduled f/up)	Number of outstanding recommendations		
					H	M	L
Investigation 061	Closed	n/a	n/a	n/a			
Investigation 062	Closed	n/a	n/a	n/a			
Investigation 063	Closed	n/a	n/a	n/a			
Investigation 064	Closed	n/a	n/a	n/a			
Investigation 065	Closed	n/a	n/a	n/a			
Investigation 066	Closed	n/a	n/a	n/a			
Investigation 067	Closed	28/3/13	n/a	March 2013 (next September 2013)	4	0	0
Investigation 068	Closed	n/a	n/a				
Investigation 069	Closed	1/2/13	n/a	n/a			

Internal Audit Plan 2011-12 Follow Up Progress							
Audit Title	Status	Date Finalised	Assurance Level	Last Follow Up Date (next scheduled f/up)	Number of outstanding recommendations		
					H	M	L
CROSS CUTTING CORPORATE ISSUES							
Anti Fraud and Investigation							
Compliance with Driving Policy (Non council vehicles)	Finalised	24/5/12	n/a	In progress	2	2	0
CENTRAL SERVICES							
Finance							
Creditors	Finalised	4/10/12	Satisfactory	January 2013 (next August 2013)	1	0	0
Human Resources							
HR Payroll Changes & Trigger Dates	Finalised	2/5/12	Satisfactory	March 2013	0	0	0
Audit & Enforcement							
Planning Enforcement (back into PEECS)	Finalised	9/8/12	Satisfactory	June 2013 (next August 2013)	0	2	0
SOCIAL CARE, HEALTH & HOUSING							
Adult & Older People Services							
Self Directed Support	Finalised	14/12/12	Satisfactory	March 2013 (next August 2013)	0	1	0
Children's Social Services							
Fostering	Finalised	25/2/13	Satisfactory		1	4	2
Adoption	Finalised	24/09/12	Full	March 2013 (next September 2013)	0	1	0
Emergency Duty Team	Finalised	21/11/12	Full		0	1	0
Hillingdon Housing Services							
Housing Repairs & Maintenance - Responsive	Finalised	30/11/11	Limited	In progress	2	2	0
Housing Repairs & Maintenance – Planned, including Major Works	Finalised	5/1/12	Satisfactory	May 2013 (next September 2013)	0	1	0
PLANNING, ENVIRONMENT, EDUCATION &							

Internal Audit Plan 2011-12 Follow Up Progress							
Audit Title	Status	Date Finalised	Assurance Level	Last Follow Up Date (next scheduled f/up)	Number of outstanding recommendations		
					H	M	L
COMMUNITY SERVICES							
Street Environment							
Street Lighting	Finalised	29/11/11	Limited	May 2013	0	0	0
Highways - Reactive Maintenance	Finalised	21/11/12	Satisfactory	June 2013	2	1	0
Corporate Construction							
School Building Programme, Phase 1 - Permanent	Finalised	6/3/13	Limited	June 2013 (next Oct 2013)	2	0	0
School Building Programme, Phase 1A - Temporary	Finalised	6/3/13	Limited	June 2013	0	0	0
Construction Contracts - Final Accounts	Finalised	8/11/12	Limited	May 2013	0	0	0
Green Spaces, Sport & Leisure							
Greenwich Leisure Ltd Contract	Finalised	13/02/12	Limited	April 2013	0	0	0
Transport Services							
Fuel at Harlington Road Depot	Finalised	24/01/12	Limited	June 2013 (next August 2013)	0	1	0
Stores at Harlington Road Depot	Finalised	8/11/12	Limited	June 2013 (next September 2013)	5	8	1
Property Services							
Utilities Contracts - Water	Finalised	30/5/12	Limited	In progress	3	0	1
Consumer Protection							
Food Health & Safety Services	Finalised	20/8/12	Limited	May 2013 (next August 2013)	0	2	3
Business Services							
Heathrow Imported Food Unit	Finalised	4/4/12	Satisfactory	May 2013 (next September 2013)	0	4	0
Passenger Services	Finalised	25/6/12	Limited	May 2013 (next September 2013)	1	0	0
Cemeteries	Finalised	12/9/11	Satisfactory	April 2013 (next October 2013)	0	1	0

Internal Audit Plan 2011-12 Follow Up Progress							
Audit Title	Status	Date Finalised	Assurance Level	Last Follow Up Date (next scheduled f/up)	Number of outstanding recommendations		
					H	M	L
Youth Services							
Youth and Connexions Services	Finalised	7/10/11	Satisfactory	June 2013	0	0	0
Other Education							
Pupil Referral Unit	Finalised	20/07/12	Limited	May 2013 (next November 2013)	1	0	0
Early Years Centres	Finalised	21/11/12	Satisfactory	In progress	3	7	3
Schools - Primary							
Hermitage	Finalised	21/11/11	Satisfactory	March 2013	0	0	0
St Swithun Wells	Finalised	26/3/12	Full	April 2013	0	0	0
Contingency Audits							
New Year's Green Lane Weighbridge	Finalised	19/6/12	Limited	May 2013 (next September 2013)	0	1	3
CRC Energy Efficiency Scheme	Finalised	15/2/12	Limited	Dec 2012 (next November 2013)	1	0	0
Investigation 057	Finalised	19/11/12	n/a	February 2013 (next July 2013)	2	0	0
Investigation 060	Closed						

Internal Audit Plan 2010-11 Follow Up Progress							
Audit Title	Status	Date Finalised	Assurance Level	Last Follow Up Date (next scheduled f/up)	Number of outstanding recommendations		
					H	M	L
DCEO							
Learning & Development	Finalised	01/07/11	Satisfactory	March 2012 (next Sept 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 (next June 2013)	1	1	0
ENVIRONMENT & CONSUMER PROTECTION							
Property							
Facilities Management Contract	Finalised	6/10/11	Limited	May 2013 (next September 2013)	0	2	0
Arts, Culture, Libraries & Adult Education							
Culture and Arts Strategy	Finalised	11/11/10	Satisfactory	Follow up in progress	1	0	0
Sport and Leisure							
Fusion Management Contract	Finalised	06/07/11	Limited	November 2012 (next July 2013)	2	0	0
Contingency							
Investigation 030	Finalised	15/10/10	n/a	September 2012 – to add to planned audit 2013/14	1	2	0
ICT audit contract							
E-Payments	Finalised	April 11	Limited	May 2013	0	0	0

Internal Audit Plan 2009-10 Follow Up Progress							
Audit Title	Status	Date Finalised	Assurance Level	Last Follow Up Date (next scheduled f/up)	Number of outstanding recommendations		
					H	M	L
ENVIRONMENT & CONSUMER PROTECTION							
Highways Planned Maintenance	Finalised	26/01/10	Satisfactory	May 2013 (next January 2014)	0	2	0
CHILDREN'S SERVICES							
Asylum Accommodation	Finalised	23/04/10	Satisfactory	June 2013	0	3	0
Learning Disabilities							
Sec 75 Agreement (Funding of LD Services)	Finalised	6/10/10	Satisfactory	June 2013	0	0	0

Internal Audit Plan Follow Up Progress Summary																
AUDIT TITLE	Date Original Audit Issued	Original no. of recommendations			(Original no. of recommendations)			Implemented at last follow up			Yet to implement			Next Follow Up Date		
		High	Medium	Low	High	Medium	Low	High	Medium	Low	High	Medium	Low			
First Follow Ups																
Housing Repairs - Planned Follow Up	Jan-12	0	3	2	0	3	2	0	2	2	0	1	0	Sep-13		
New Years Green Lane Weighbridge	Jun-12	5	8	7	5	8	7	5	7	4	0	1	3	Aug-13		
Pupil Referral Unit Follow Up	Jul-12	3	7	3	3	7	3	2	7	3	1	0	0	Oct-13		
Adoption Follow Up	Sep-12	0	1	1	0	1	1	0	0	1	0	1	0	Aug-13		
Bribery Act	Oct-12	0	3	1	0	3	1	0	0	0	0	3	1	Nov-13		
Stores at Harlington Road Depot	Nov-12	7	10	1	7	10	1	2	2	0	5	8	1	Sep-13		
Golf Courses Audit Follow Up	Nov-12	7	5	1	7	5	1	5	4	1	2	1	0	July-13		
Self Directed Support Follow Up	Dec-12	0	3	0	0	3	0	0	2	0	0	1	0	May-13		
Empty Property Management (Voids) Follow Up	Dec-12	0	2	0	0	2	0	0	1	0	0	1	0	Jun-13		
Caravan Site Follow Up	Jan-13	1	0	2	1	0	2	0	0	2	1	0	0	Sep-13		
Commissioning 3 rd Sector Providers Follow Up	Jan-13	2	2	1	2	2	1	0	2	1	2	0	0	Jun-13		
Disaster Recovery Follow Up	Jan-13	0	1	1	0	1	1	0	1	1	0	0	0	n/a		
Hillside Junior School	Feb-13	0	3	3	0	3	3	0	2	3	0	1	0	Sep-13		
Ruislip High School	Feb-13	5	7	4	5	7	4	2	3	4	3	4	0	July-13		
School Building Prog Ph 1-Permanent	Mar-13	3	1	0	3	1	0	1	1	0	2	0	0	Nov-13		
School Building Prog Ph1A -Temporary	Mar-13	3	1	1	3	1	1	3	1	1	0	0	0	n/a		
Pinkwell Primary School	Mar-13	1	3	2	1	3	2	0	2	2	1	1	0	Sep-13		
Missing Litter Fines Follow Up	Mar-13	5	0	0	5	0	0	1	0	0	4	0	0	Aug-13		
Blue Badges Follow Up	Apr-13	1	6	5	1	6	5	1	3	5	0	3	0	July-13		

Internal Audit Plan Follow Up Progress Summary																
AUDIT TITLE	Date Original Audit Issued	Original no. of recommendations			Outstanding after last follow up			Implemented since last follow up			Yet to implement			Next Follow Up Date		
		High	Medium	Low	High	Medium	Low	High	Medium	Low	High	Medium	Low			
Subsequent Follow Ups																
Corporate Construct'n-Final Acc's (2 nd)	Nov-12	10	4	0	1	1	0	1	1	0	0	0	0	0	n/a	
Section 75 Agreement LD (4 th)	Oct-10	0	2	0	0	1	0	0	1	0	0	0	0	0	n/a	
HMO Licensing (2 nd)	Dec-12	0	5	0	0	1	0	0	1	0	0	0	0	0	n/a	
Passenger Services (2 nd)	Jun-12	6	6	0	4	6	0	3	6	0	1	0	0	0	Jun-13	
Highways Reactive Follow Up (2 nd)	Nov-12	2	2	1	2	1	1	0	0	0	2	1	1	0	Sep -13	
Heathrow Imported Food Unit (2 nd)	Apr-12	0	8	0	0	4	0	0	0	0	0	4	0	0	Aug-13	
HR Payroll And Trigger Dates (2 nd)	Nov-12	0	8	0	0	3	0	0	3	0	0	0	0	0	n/a	
Cemeteries (3 rd)	Sep-11	1	4	5	0	3	0	0	2	0	0	1	0	0	Sep-13	
Greenwich Leisure Contract (2 nd)	Feb-12	3	2	0	1	0	0	1	0	0	0	0	0	0	n/a	
Hillingdon Grid For Learning (2 nd)	Oct-12	1	5	4	1	1	2	1	1	2	0	0	0	0	n/a	
E-payments (5 th)	Apr-11	4	5	2	1	0	0	1	0	0	0	0	0	0	n/a	
Street Lighting (5 th)	Nov-11	1	3	0	1	0	0	1	0	0	0	0	0	0	n/a	
Highways Planned Maintenance (6 th)	Jan-10	0	4	0	0	2	0	0	0	0	0	2	0	0	Aug-13	
Youth & Connexions Services (3 rd)	Oct-11	0	7	4	0	1	0	0	1	0	0	0	0	0	n/a	
Food Health & Safety (2 nd)	Aug-12	3	9	6	0	5	5	0	3	2	0	2	3	0	Sep-13	
Planning Enforcement (2 nd)	Aug-12	3	12	0	0	3	0	0	1	0	0	2	0	0	Aug-13	
Harlington Road Depot – Fuel (5 th)	Jan-12	4	9	0	0	1	0	0	0	0	0	1	0	0	Aug-13	
Facilities Management (5 th)	Oct-11	3	5	0	0	2	0	0	0	0	0	2	0	0	Aug-13	
Total		84	166	57	54	101	43	30	60	34	24	41	9			
% Implemented by risk this period								56%	59%	79%						
Overall % Implemented in this period														63%		
Overall % not implemented this period														37%		
% of original recommendations now implemented by risk category		71%	75%	84%												

