

**Internal Audit Progress Report**

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**REASON FOR ITEM**

This report provides the Audit Committee with a summary of Internal Audit (IA) activity for the period to 31 August 2009. 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 requirements of the Audit Commission and the Comprehensive Performance Assessment to keep Members adequately informed of the work undertaken by Internal Audit and of any problems or issues arising from audits

**OPTIONS AVAILABLE TO THE COMMITTEE**

To note in-year progress against the Internal Audit Plan for 2009-10 and the updated position of those audits that were scheduled in 2007-8 and 2008-9.

**INFORMATION**

**1. INFORMATION**

1.1. In addition to the Annual Report, the Head of Internal Audit produces interim reports to Officers and Members throughout the year. These are approximately quarterly, summarise progress to date and bring to the attention of members any issues of note. Information has also been included to show the range of consultancy and other issues Internal Audit have been involved in this year but which do not directly result in an audit report.

**2. Progress Against Plan and Follow up Status**

2.1. There is no cause for concern at this time with the levels of assurance being reported to the committee.

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

2.3. Summaries of the outcomes of the audits completed in the period are provided below. Management comments are included where no or limited assurance has been given. These audits will be followed up in due course.

2.4. The progress status of all audits carried out in 2007-8 and 2008-9 is included in Appendixes 1 and 2.

### **Business Continuity & Civil Emergency (2008-9)**

**Assurance level:** Limited

The following areas were reviewed and found to be operating satisfactorily:

- A comprehensive, London Borough of Hillingdon Civil Protection Procedure covering Business Continuity Management (BCM) & Civil Emergency (CE) is due to be submitted to CMT for approval. It is expected to comply with British Standard 25999 - Business Continuity Management Code of Practice.
- Currently, there is an emergency Incident Management Team (IMT) responsible for running responses to major incidents, an active Local Resilience Forum and periodic seminars and training of local business owners to raise awareness of BCM and CE.
- Responsibilities of all LBH emergency officers are documented and accessible to members of staff in hard copy and electronically, and there is an e-learning course entitled Civil Protection.
- A temporary, emergency procedure for managing and reporting incidents including lessons learned from incidents is in place, and comprehensive reports are produced on past incidents.
- There is an approved annual budget for the Civil Protection Service.

The areas of concern resulting from the audit were:

- LBH e-learning course on Civil Protection is not made compulsory in induction process of all new members of staff.
- A formal process for monitoring implementation of recommendations made for lessons learned is not in place.
- There is no detailed BCM & CE plan for each service area.
- The BCM & CE Procedure is out of date.
- A secondary ICT site is required.
- The ICT back up and disaster recovery plan is unsatisfactory.

**Management Comment** - The recommendations raised in the audit report are part of the 2009/10 Civil Protection Service action plan and good progress has been made since the report was published, in particular around recommendation 2 - service business continuity plans. Business continuity planning work has been given a high priority to support the strategic planning for pandemic influenza and co-ordination of the council's response to the current swine flu pandemic. Swine flu work continues to be a main effort for the service and this is likely to continue for the next 3 months. It is estimated that all the audit recommendations will be fully actioned by January 2010

## **Adult Education (2008-9)**

**Assurance level:** Limited

The following areas were reviewed and found to be operating satisfactorily:

- Enrolment procedures were generally satisfactory. All learners are required to complete and sign an official Enrolment Form when applying for courses and learner, course and enrolment details are recorded on the Plus Business (PB) system.
- Course fees and Council funded concessionary fees are approved annually by the Cabinet and are published and available to learners via the Council website and a course brochure together with details of the eligibility criteria and refunds policy.
- Learners are deleted from course registers on a timely basis where appropriate.
- Appropriate documentation is checked to confirm entitlement to concessionary fees payments and that the Learning Skills Council's eligibility requirements have been met.
- Refunds are checked and appropriately authorised

The main areas of concern resulting from the audit were:

- Course fees due where the course viability policy has been applied are not always correctly calculated by the PB system.
- Refunds are not completely and accurately recorded on the PB system.
- Refunds recorded on the PB system are not reconciled to the general ledger.
- There is no segregation of duties in place in relation to the collection, recording and banking of income.
- There is no reconciliation of the income recorded on the PB system and the general ledger.

**Management Comment** - The Adult Education management team have developed solutions to the issues raised, which will dramatically reduce the level of audit risk and streamline staff practices in the process. This will be achieved by enhanced use of the Plus Business system and greater use of electronic data transfer ensuring that opportunities for errors are minimised and systems are independently reconciled to ensure that any remaining errors are identified.

The centralisation of some data processes will ensure greater consistency across the service and further eliminate the risk of errors occurring

## **Oyster Cards (08-09)**

**Assurance Level:** Limited

For those cards where a history of journeys travelled existed, there was no evidence to suggest that Oyster Cards were being abused.

However, we did have the following concerns about the Transport for London (TFL) system and how it was being used:

- The monitoring carried out by Oyster Card administrators was not always sufficient and therefore the system could be open to abuse.
- Checks with TFL revealed that only cards that had been registered, and topped up at least once online, have their history accessible online.
- Most departments find it easier to top up at a named train station or registered shop as the TFL site is very unreliable and if the card is topped up online, the money will not transfer on to it until the card is swiped at a station.
- If there has not been a top up online, the journey history cannot be viewed on the website and checked against the log books.
- As cards cannot be registered to the Council corporately, only the officer who registered the card can obtain the history which causes problems if that officer leaves the Council.

**Management Comment** – CMT have agreed that the procedures suggested by Internal Audit will be adopted throughout the council.

### **Environmental Services Application (M3) (2009-10)**

**Assurance level:** Limited

The following areas were found to be operating satisfactorily:

- The system has a number of fields with built- in validation in order to ensure correct and inaccurate data is entered;
- User manuals and guides were in place;
- All operational issues are recorded in the M3 Issues Log and presented to Northgate periodically;
- The M3 system data is backed up on a daily basis.

The areas of concern resulting from the audit were:

- There is no documented registration and deregistration procedure in place for setting up and removing user accounts from the system;
- The role of the User Administrator and a deputy has not been assigned;
- Password security settings and the system's audit logs are unsatisfactory;
- There is no Disaster Recovery plan for the system.

**Management Comment** - We will be working closely with colleagues in ICT to ensure that these recommendations are fully implemented.

### **Teachers Payroll -Starters, Changes and Leavers - (2009-10)**

**Assurance level:** Limited

We were pleased to note there was clear separation of duties from the receipt of information from schools to entry into the Payroll System (Resource link).

The areas of concern resulting from the audit were:

- There is a lack of documented procedures within the Payroll department;
- Schools send starters, changes and leavers forms via e-mail to Education Personnel.
- There is no designated e-mail list held by EP to ensure that the email comes from a person who is authorised to process the information;
- There are inadequate checks for duplicate bank details.

**Management Comment** – The Payroll Team is aware of the issues raised in this report and actions to address them have been included in the revised usage policies which will be launched in the next month.

Most recommendations from this report were actioned during the course of the audit and the remainder will be completed by the end of October

### **Mobile Phones (09-10)**

**Assurance Level:** Satisfactory (M8)

We did not identify any unreasonable use of corporate mobile phones, but there is a lack of guidance and controls regarding the use of mobile phones. The main concerns are that:-

- An official request form is not always completed and authorised by the manager to confirm that the employee fulfils the laid down criteria.
- Guidance and conditions of usage are limited and do not fully cover such issues as personal calls, using PIN codes to secure the mobile phones and the consequences of any non-compliance. This also means that employees are not required to sign to confirm that they have read and understood the conditions of using work mobile phones.

### **ICT Department Restructuring (Unification) Project**

**Assurance level:** Satisfactory

We were pleased to note that the project is broadly adhering to the Council-wide project management control framework.

The areas of non-compliance which would further improve the restructuring project control environment and facilitate the delivery of the project to plan were:

- The project risk log had not been presented to the Corporate Management Team for review and the risk log does not include target dates for action to be taken to mitigate each risk.

- There were no documented procedures for escalating issues to senior management and on change management.
- There was no formal periodic review scheduled prompting review of achievement of key objectives and expected benefits of the project.

### **ICT Remote Access**

**Assurance level:** Satisfactory

We were pleased to note that the Council has implemented a number of control procedures regarding the Council's remote access arrangements. These include:

- A Remote Working Arrangements document;
- A central database is maintained of staff who can connect remotely;
- A two stage identification and authentication process for users who connect remotely;
- Data sent using remote access is encrypted to the 256 bit AES standard;

The areas where the control framework for the Council's remote access procedures could be improved are:

- The ICT Procedural Document needs to be updated to include; key contacts in ICT, recent 3<sup>rd</sup> party remote access requirements and the effects of the current ICT Unification project.
- There is no process in place for regularly monitoring remote access activity through the analysis of the appropriate server logs.
- The Council does not have intrusion detection software installed on its network.

### **Scrutiny and Member Services (08-09)**

**Assurance level:** Satisfactory

We were pleased to note:

- All Committee and Cabinet Meetings follow the guidelines within the Hillingdon Constitution and all quorums were being met.
- Check lists are in place to ensure committee and cabinet papers are reviewed and authorised by respective officers before being distributed to members prior to the meetings.
- Public Enquiries are dealt with efficiently and can be monitored on a data base within Democratic Services.
- All additional Members' requests were followed up
- All Committee and Cabinet Meetings follow the guidelines within the Hillingdon Constitution and all quorums were being met.

The areas of concern resulting from the audit were: -

- Committee and Council distribution lists are not up to date;
- Security of Part 2 Committee Papers;
- Minutes are not documented in a standard format and are not consistently approved at subsequent committee meetings

## **Corporate Governance (2008-09)**

### **Assurance level:** Satisfactory

There was good evidence available to show that the six core principles within the latest CIPFA/SOLACE guidance were being complied with and there were no material breaches of the Code.

Hillingdon's local Code of Corporate Governance was issued in 2004. However, our review of evidence was against the CIPFA/SOLACE guidance. An updated Code is being progressed by the Council to ensure that it is consistent with revised guidance and the Council will formally adopt it later this year.

The only areas where improvements could be made are:-

- Ensuring that the updated local Code of Corporate Governance is made available to the public to inform them how the Council intends to achieve openness, integrity and accountability. The Code should also be more widely publicised to staff.
- Excelsis is being used as the Council's performance management system by all Groups, but the level of detail needs to be monitored to ensure it is adequate and progress updated regularly.
- There is a Protocol for Member and Officer Relationships that is due for review, but there is no protocol between the Leader of the Council and the Chief Executive.
- Financial Regulations were last updated in 2004 and therefore they need to be reviewed.

## **Section 106 Planning Gain Audit Review 2008-9**

### **Assurance level:** Satisfactory

The following areas were reviewed and found to be operating satisfactorily:

- The Council has a Planning Obligations Supplementary Planning Document (SPD) in place, which sets out the Council's policies and priorities in respect of planning obligations. The SPD was adopted in July 2008.
- Planning staff have access to relevant Central Government circulars on s.106 planning.
- Planning Permission is approved from the appropriate Committee on a timely basis.
- Quarterly reports are produced by Finance and Planning for review by the Senior Management Team (SMT) and then by the Council's Cabinet.
- Operation of s.106 planning is transparent.
- Legal draft and review all s.106 agreements and the signed and sealed agreements are securely kept within Legal.
- Finance complies with the legal requirement of keeping some of the contributions in interest yielding accounts.

Below are the areas where findings produced actions:

- Procedures and process maps need updating.
- Access to the electronic s.106 registers is not satisfactory, secured and the information is not reviewed to ensure it is complete and accurate.
- Management information on s.106 contributions expected and the amount outstanding due to default are not known and needs to be improved.

### **GENERAL LEDGER 2008-09**

**Assurance level:** Satisfactory

The following areas were reviewed and found to be operating satisfactorily:

- There are procedures in place that ensure the financial information system meets relevant statutory accounting requirements, recommended accounting practices and requirements for financial returns.
- The final accounts are prepared and presented in a format consistent with the Statement of Recommended Practice (SORP) and the Best Value accounting Code of Practice (BVACOP).
- Transactions are posted onto the Oracle Financials System using cost centres and appropriate account code based on descriptions that accurately reflect the nature of transaction. The chart of accounts is based on CIPFA's standard classification.
- There was evidence that the Suspense and Holding accounts were reviewed regularly and subsequently reallocated.
- The Whole of Government Accounts procedures were adequate and in accordance with the relevant guidance issued by the community of Local Government.

The areas of concern resulting from the audit were:

- Financial Rules and Regulations were not reviewed regularly;
- Reports on invalid codes on the CareFirst interface rejection reports are not resolved promptly;
- The Application Desktop Integrator (ADI) journal did not go through strict approval process;

### **Title of Audit: Payroll (2008-09)**

**Assurance Level:** Satisfactory

It is pleasing to report that:

- The independent review carried out and reported in July 2008, by an external consultant, identified a number of areas which required Re-Engineering Processes and changes in Working Practices.
- The re-structure proposed from that review is being implemented from which improved controls and efficiency savings are anticipated.



- The contractor, employed to resolve the reconciliation issues during 2008/09, has completed the task, and the responsibility has now been transferred to a dedicated team in corporate accounting.

The areas of concern resulting from this audit were:

- Lack of separation of duties in setting up School Posts and linking employees to those posts.
- Date of birth and National Insurance numbers missing for non-permanent employees.
- Identification of posts requiring Criminal Records Bureau (CRB) checks not complete and some CRB certificates are out of date.
- Authorised signatory list incomplete and not properly approved.
- Payroll do not receive periodic confirmation or authorisation for ongoing contractual and non-contractual payments

### **Assets Register (2008-9)**

**Assurance level:** Full

Generally, we found that expected controls were embedded in systems and procedures to ensure the accuracy and integrity of the Assets Register.

There were no areas of concern and the only recommendations made were to improve good practice

### **HOUSING BENEFITS 2008/09**

**Assurance level:** Full

The following areas were reviewed and found to be operating satisfactorily:

- Procedure manuals are comprehensive and incorporate all the relevant Department of Works and Pensions (DWP) regulations and guidance.
- There are adequate controls surrounding the Housing Benefit assessment procedures.
- All Private Tenant payment runs from the I – World Revenue and Benefit system are checked, reconciled and agreed weekly to Oracle Financials by the Quality Control Team. Payments for Rent Rebate and Council Tax Benefit are reconciled daily.
- Controls exist to ensure that overpayments are identified, that prompt recovery action is taken and that write-offs are authorised where necessary.
- We confirmed that the Housing Benefits Officers received adequate training and are regularly sent current DWP circulars and bulletins to update their training & knowledge.
- A number of reports are produced from the I – World Revenues and Benefits system which are reconciled on a regular basis to the Oracle Financials System, Housing Rents and Council Tax.

The only areas of concern resulting from the audit were:

- The overpayment summaries are not signed and dated, and there is no evidence of a supervisory approval.
- Weekly reconciliations of rent rebates to Housing Rent Accounts are not signed and dated by the officer preparing the reconciliation and there is no evidence of a supervisory check.

### **Supporting People Grant 2008-09 (audited 2009-10)**

**Assurance level:** Full

The following areas were reviewed and found to be operating satisfactorily:

- Written procedures, policies and strategies exist that are comprehensive, accessible to members of staff and are reviewed regularly.
- Financial controls exist and entries on the Financial Statement are fairly stated.
- There is a satisfactory control in place to monitor entrance and exit of service users into Hillingdon Homes.
- Publicity, advertisement and information dissemination of the SP Programme is satisfactory.
- Reconciliations relating to both grants inflows and payments are adequately and satisfactorily carried out.

The only area of concern resulting from the audit was that the database software that was recommended during last year's audit is yet to be purchased.

### **Diabetes Management in schools**

At the early stage of this audit it became clear that there was only one school and one child where the procedures were currently necessary. We satisfied ourselves that the appropriate parts of the process had been applied but did not feel that a full audit and report were necessary for a sample size of one.

### **Schools**

From May to July 2009 audits were undertaken in six schools. However due to school holidays only one has had a final report agreed with the school.

The audit was undertaken at the request of the Director of Education because of concerns about financial management at the school. Although this was a no assurance report we are satisfied that all necessary action will be taken to address the issues. Following the audit we had a very constructive meeting with the Acting Head and senior members of the Governing Body of Northwood. The school has subsequently federated with Queensmead. This should enhance governance and management of the school. Further detail is provided in part 2 of this report. We will carry out a follow up in quarter three.

### **Follow up audits**

During the period we followed up previous audits for evidence of completion of action plans. The results are summarised in the table below and a commentary has been provided where the action is incomplete. Overall implementation rates are improving with almost 80% implemented at follow up and almost 75% of High recommendations having been implemented at follow up.

The follow up table does not provide details of schools follow ups because these have been included in a separate report. Including the schools implementation rates of 60% high, 69% medium and 60% low reduces the overall rates to 67%, 74% and 75% respectively. However, we expect that the continuing focus on helping the schools to achieve the Financial Management in schools standard will improve this situation.

Details of audits followed up but where issues are outstanding are as follows:

**Access to Housing** – The outstanding recommendation was delayed because it was reliant on another project, which also suffered a delay. A new date of June 2009 was set for implementation.

**Private Sector Leasing** – good progress was made in implementing recommendations. The outstanding recommendations involve legal negotiations and are expected to be resolved soon.

**Fleet Management** – The outstanding recommendations were all at some stage of implementation and were expected to have been completed shortly after the follow up visit.

**Sundry Debtors** – the outstanding recommendation is expected to be implemented by September 2009.

**Pensions Assets** – The outstanding recommendation is being progressed with Legal Services and is expected to be complete by March 2010.

**SEN** – The outstanding recommendations were in the process of being implemented and should be completed soon.

**Council Tax** – The outstanding recommendation is expected to be implemented in October 2009.

**Commercial Properties** – Recommendations awaited the implementation of an upgrade to the system, which was to take place in July 2009.

**Planning Applications** – Progress had been made and the outstanding recommendations were expected to be completed by September 2009.

**Parking Services** – The outstanding recommendation is expected to be completed in September 2009.

**Carefirst** – The outstanding recommendation refers to changes that should be implemented when the new Protocol system is fully implemented and is reliant on the full live operation of that system.

**Supporting People** – The outstanding recommendations has been included in the most recent audit and will be followed up with that audit in future.

**Direct Payments to Disabled Children** – There was a change of management in this service. The new manager has carried out a complete review and expects to have completed all actions by November 2009.

**Network Security** – The outstanding actions are part of the on-going measures to improve security in the council. These are expected to be fully implemented by April 2010

AUDIT TITLE	HIGH	MEDIUM	LOW	IMPLEMENTED HIGH	IMPLEMENTED MEDIUM	IMPLEMENTED LOW	NOT IMPLEMENTED
Access To Housing		2			1		1
Treasury Management	1	3	1	1	3	1	0
Health and Safety	2	5	1	2	5	1	0
Private Sector Leasing	1	7	6		6	5	3
Fleet Management Follow Up	8			1			7
Trade Waste Follow Up	3		2	3		2	0
Sundry Debtors		4	1		3	1	1
Middlesex Suite Follow Up		1			1		0
Pensions Assets 08/09		2	1		1	0	2
Investigation 010	2	3	2	2	3	2	0
SEN		3	3		2	1	3
Council Tax Follow Up		3	2	0	2	2	1
Commercial Properties Follow Up		5			1		4
Pension administration	1	5	1	1	5	1	0
Planning Application		2					2
Parking Services		4			3		1
Carefirst Payment(Creditors)	0	2	2	0	1	2	1
Investigation 013	4	2	1	4	2	1	0
Winston Churchill Hall Follow Up	1			1			0
Howletts Lane Follow Up	4	1	1	4	1	1	0
Supporting People Grant 07/08	2	4	1	2	3	1	1
Direct Payments to Disabled Children	5	3		1	1		6
Harefield Library Follow Up		2			2		0
Kingshill Library Follow Up		1	1		1	1	0
Assessment & Mgt PPSD F-Up		2	1		2	1	0
Assessment & Mgt OPS F-Up		3	1		3	1	0
Grassy Meadow	1	2		1	2		0
Library Book Purchasing & Management		2			2		0
Benefit Fraud Process & Procedures		3	3		3	3	0
Children's resource Centre	5	1	1	5	1	1	0
Charville Lane	4	1		4	1		
Arrangements for Delegations		1	1		1	1	0
Freedom of Information/Data Protection	2	2		2	2		0
Technology Development/Acquisition Mgt		1			1		0
Network Security		5	2		3	2	2

AUDIT TITLE	HIGH	MEDIUM	LOW	IMPLEMENTED HIGH	IMPLEMENTED MEDIUM	IMPLEMENTED LOW	NOT IMPLEMENTED
	46	87	35	34	68	31	35
% Implemented by Risk				74%	78%	89%	
Overall % Implemented							79%
Overall % Not Implemented							21%
							100%

### 3. Advice Guidance and Consultancy

We have provided a range of advice and guidance on issues such as procedures for mobile phones, actions in disciplinary cases and security of debit card information provided by the public.

### 4. Anti Fraud Work

We have provided additional coursed for mangers on anti-fraud and have progressed the actions necessary to roll out the e-learning package for other staff.

Work has been ongoing on National Fraud Initiative Data and we have conducted a number of data matches internally, some of which are covered in part 2 of this report.

### SUGGESTED COMMITTEE ACTIVITY

*To be written by the O&S Team*

### BACKGROUND PAPERS

*Delete heading if there are no background documents*

Internal Audit Plan 2008-9 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up	Number of outstanding recommendations		
					H	M	L
<b>Council wide Issues</b>							
Corporate Governance	Finalised	03/06/09	Satisfactory		-	2	3
Anti Fraud Measures							
Investigation 10	complete	23/01/09	Not applicable	Aug 09	-	-	-
Investigation 13	Finalised	06/01/08	Limited		4	2	1
Investigation 14	Finalised	14/07/09	Not applicable		4	-	-
Car Mileage checks	Finalised	16/02/09	Satisfactory		1	2	2
Property Databases	Finalised	07/01/09	Satisfactory		1	4	4
Use of shared Oyster cards	Finalised	31/8/09	Limited		5	2	0
<b>Deputy Chief Executives</b>							
Scrutiny & Member Services	Finalised	05/06/09	Satisfactory		2	2	1
<b>FINANCE &amp; RESOURCES</b>							
National Non-Domestic Rates	Finalised	27/05/09	Satisfactory		-	6	5
Council Tax	Finalised	07/11/08	Satisfactory	May 09	-	1	-
Payroll	Finalised	06/08/09	Satisfactory		-	10	3
Creditors - Misc	Finalised	27/01/09	Satisfactory		-	6	3
Creditors - Carefirst	Finalised	31/12/08	Satisfactory	Aug 09	-	-	1
Sundry Debtors	Finalised	23/03/09	Satisfactory	Jul 09	-	1	-
Asset Register	Finalised	01/07/09	Full		-	-	2
General Ledger	Finalised	17/06/09	Satisfactory		-	2	1
Payroll Expenses Procedures	Finalised	23/12/08	Limited		8	4	2
Pensions Admin	Finalised	07/01/09	Satisfactory	May 09	-	2	1
Pensions Assets	Finalised	06/04/09	Satisfactory	Aug 09	-	-	-

Internal Audit Plan 2008-9 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up	Number of outstanding recommendations		
					H	M	L
Commercial Properties	Finalised	11/09/08	Satisfactory	Jun 09	-	4	-
<b>ENVIRONMENT &amp; CONSUMER PROTECTION</b>							
Parking Services	draft						
Domestic Refuse Collection & disposal	Finalised	30/07/08	Satisfactory		3	1	2
Street Cleaning Works	in progress						
Exor System	Finalised	03/10/08	Satisfactory		-	2	-
Business Continuity & Emergency Planning	Finalised	08/06/09	Limited		6	3	1
<b>PLANNING &amp; COMMUNITY SERVICES</b>							
S106 Planning Gain	Finalised	15/06/09	Satisfactory		1	2	2
Library Book Purchasing and Management	Finalised	19/08/08	Satisfactory		-	2	-
Adult Education	Finalised	16/07/09	Limited		5	6	10
<b>ADULT SOCIAL CARE, HEALTH &amp; HOUSING</b>							
Housing & CT Benefit	Finalised	05/06/09	Full		-	2	-
Access to Housing	Finalised	31/10/08	Satisfactory	Apr 09	-	1	-
Private Sector Leasing	Completed	02/06/09	<i>This was a follow up</i>				
Benefit Fraud Processes & Procedures	Finalised	08/01/09	Satisfactory		-	3	6
Carefirst Debtors	Finalised	14/05/09	Satisfactory		3	3	4
<b>EDUCATION &amp; CHILDRENS' SERVICES</b>							
Special Needs Team	Finalised	05/09/08	Satisfactory	Aug 09	-	1	2

Internal Audit Plan 2008-9 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up	Number of outstanding recommendations		
					H	M	L
<b>Schools Audits</b>							
Deanesfield	Finalised	13/11/08	Satisfactory		8	2	0
Harmondsworth	Finalised	15/12/08	Satisfactory		7	0	0
Minet Infant	Finalised	12/12/08	Satisfactory		10	0	0
Whitehall Infant	Finalised	23/07/08	Satisfactory	As part of FMSiS	3	2	0
Whiteheath Infant	Finalised	10/09/08	Satisfactory	As part of FMSiS	1	1	0
Coteford Junior	Finalised	08/12/08	Satisfactory	As part of FMSiS	5	1	0
Frithwood	Finalised	05/11/08	Satisfactory	As part of FMSiS	4	0	0
Grange Park Infant	Finalised	05/11/08	Satisfactory	As part of FMSiS	2	1	0
Grange Park Junior	Finalised	21/07/08	Limited	As part of FMSiS	10	0	0
Hermitage	Finalised	12/11/08	Limited	As part of FMSiS	2	0	0
Newnham Junior	Finalised	09/12/08	Satisfactory	As part of FMSiS	4	1	0
Oak Farm Junior	Finalised	10/07/08	Satisfactory	As part of FMSiS	2	1	2
Ruislip Gardens	Finalised	03/11/08	Limited	As part of FMSiS	5	1	0
Sacred Heart RC	Finalised	18/07/08	Satisfactory	As part of FMSiS	3	0	0
St Matthew's CE	Finalised	02/12/08	Satisfactory	As part of FMSiS	2	1	0
St Swithun Wells RC	Finalised	10/03/09	Satisfactory		8	0	0
Yeading Infant	Finalised	23/07/08	Limited	As part of FMSiS	1	0	0
Yeading Junior	Finalised	22/07/08	Limited	As part of FMSiS	1	0	0
Bourne	Finalised	25/02/09	Satisfactory		4	0	0
Hillside Infant	Finalised	25/03/09	Limited		11	3	0
Holy Trinity	Finalised	02/03/09	Satisfactory		8	3	0
Newnham Infant	Finalised	10/07/08	Satisfactory	As part of FMSiS	4	0	0
St Bernadette's RC	Finalised	18/03/09	Limited		18	1	0
St Mary's RC	Finalised	10/03/09	Satisfactory		4	1	0



Internal Audit Plan 2008-9 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up	Number of outstanding recommendations		
					H	M	L
Whitehall Junior	Finalised	11/07/08	Satisfactory	As part of FMSiS	6	2	0
Breakspear Infant	Finalised	25/02/09	Satisfactory		3	0	0
Ryefield	Finalised	27/03/09	Satisfactory		5	1	0
Hedgewood	Finalised	11/07/08	Limited	As part of FMSiS	5	1	0
Moorcroft	Finalised	31/03/09	Satisfactory		6	1	0
Willows	Finalised	29/04/09	Limited		8	0	0
McMillan Nursery	Finalised	12/12/08	Satisfactory		5	0	0
<b>IT Audits</b>							
Third Party Service Management (Northgate)	Finalised	19/01/09	Satisfactory		0	4	1
Web Security	Draft issued						
Application Security (SCUBA system)	Finalised	04/03/09	Limited			5	2
IT physical and environmental security	Finalised	25/03/09	Satisfactory			2	5
Helpdesk Application	Finalised	05/03/09	Satisfactory		0	1	3
Housing & CT (Northgate) application review	Finalised	25/03/09	Satisfactory			4	1
Ocella application review	Draft issued						
IT Data Security and Transfer (from Contingency)	Finalised	26/03/09	Limited			4	3
Email Security and Management	Finalised	27/05/09	Limited			4	3
Oracle Financials Upgrade	Finalised	03/03/09	Satisfactory			3	1
Protocol System - post implementation review	In progress						

Internal Audit Plan 2008-9 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up	Number of outstanding recommendations		
					H	M	L
<b>Contingency</b>							
<a href="#">Parking Enforcement Contract Retender</a>	Finalised	02/10/08	Satisfactory	Aug 09	-	-	-
<a href="#">Supporting People Grant</a>	Finalised	14/08/08	Satisfactory	June 09	0	1	0

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

Key

	Currently being followed up
	Not due

Audit Title	Status	Assurance Level	Number of outstanding recommendations			Comments
			High	Med	Low	
<b>PLAN 2007-8</b>						
<b>DEPUTY CHIEF EXECUTIVES</b>						
Learning and Development funding	✓	✓	4	3	0	Finalised Jan 09
<b>PLANNING &amp; COMMUNITY SERVICES</b>						
<b><i>Leisure Services</i></b>						
Winston Churchill Hall	✓	✓	0	0	0	Followed up Aug 09
<b><i>Libraries</i></b>						
Harefield	✓	✓	0	0	0	
Kingshill	✓	✓	0	0	0	Followed up Dec 08
Building Control	✓	✓	2	0	1	
<b>ADULT SOCIAL CARE, HEALTH &amp; HOUSING</b>						
Private Sector Leasing	✓	✓	1	1	1	Followed up Jun 09
<b>Hillingdon Homes</b>						
<b><i>Older People's Services</i></b>						
Assessment & Care Management OPS	✓	✓	0	0	0	Followed up Aug 09

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

Key

	Currently being followed up
	Not due

Audit Title	Status	Assurance Level	Number of outstanding recommendations			Comments
			High	Med	Low	
<b>PLAN 2007-8</b>						
Establishment visits (Day Centres)						
Grassy Meadow	✓	✓	0	0	0	Followed up Sep 09
<b>Adult services</b>						
Assessment & Care Management PPSD	✓	✓	0	0	0	Followed up Sep 09
Establishment Visits (Day Centres)						
Homecare - All clients	✓	✓	3	4	3	Finalised 7/10/08
<b>EDUCATION &amp; CHILDREN'S SERVICES</b>						
<b>Children's services</b>						
Direct payment for disabled children	✓	⇓	4	2	0	Followed up Aug 09
Respite Care Services - Howletts Lane	✓	✓	0	0	0	Followed up Aug 09
Charville Lane	✓	✓	0	0	0	Followed up Dec 08
Children's resource centre	✓	✓	0	0	0	Followed up Jun 09

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

Key

	Currently being followed up
	Not due

PLAN 2007-8	Audit Title	Status	Assurance Level	Number of outstanding recommendations			Comments
				High	Med	Low	
	<b>Education</b>						
	<b>Schools - Secondary</b>						
	Queensmead	✓	✓	0	0	0	
	Barnhill Community School	✓	✓	0	0	0	
	<b>Schools - Primary</b>						
	Lady Bankes Junior*	✓	✓	4	0	0	
	Lady Bankes Infant (added in year)	✓	✓	0	0	0	
	BWI (Bishop Winnington Ingram)	✓	✓	0	0	0	
	Dr Triplets CE*	✓	✓	4	0	0	
	St Andrew's CE*	✓	✓	1	0	0	
	Cherry Lane Primary*	✓	✓	2	0	0	
	Field End Infant*	✓	✓	0	0	0	
	Harefield Infant*	✓	✓	0	1	0	Merged with junior. Will be re-audited
	Longmead	✓	✓	0	0	0	
	Minet Junior	✓	✓	4	0	0	
	Rabbsfarm*	✓	✓	0	0	0	
	Warrender	✓	✓	0	0	0	

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

## Key

	Currently being followed up
	Not due

Audit Title	Status	Assurance Level	Number of outstanding recommendations			Comments
			High	Med	Low	
<b>PLAN 2007-8</b>						
Brookside	✓	✓	10	0	1	As above
Wood End Park Primary*	✓	✓	4	0	0	As above
West Drayton*	✓	✓	8	0	0	As above
Oak Farm Infant*	✓	✓	0	0	0	
<hr/>						
ST Catherine's Infant & Nursery	✓	✓	5	0	0	As above
Guru Nanak Primary	✓	✓	2	0	0	As above
<b>Schools - Special</b>	✓					
Meadow High School	✓	✓	0	0	0	
<b>Schools - Other</b>						
School meal arrangements Haydon school	✓	✓	3	0	0	
Music Service	✓	✓	1	2	0	Followed up Dec 08
<b>FINANCE &amp; RESOURCES</b>						
<b>Finance</b>						
Pensions Assets	✓	✓	0	1	0	Followed up Aug 09 – Revised target date Mar 10
<b>Support Services and Procurement</b>						

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

Key

	Currently being followed up
	Not due

Audit Title	Status	Assurance Level	Number of outstanding recommendations			Comments
			High	Med	Low	
<b>PLAN 2007-8</b>						
Pensions Admin	✓	✓	0	0	0	Followed up Jun 09
Arrangements for Delegations	✓	✓	0	0	0	Followed up Aug 09
<b>Property</b>						
Middlesex Suite (Including Licensee Arrangements)	✓	✓	0	0	0	Followed up Jul 09
<b>Legal</b>						
Freedom of Information/ Data Protection	✓	✓	0	0	0	Followed up Aug 09
<b>ICT</b>						
Technology Development/Acquisition Management	✓		0	0	0	Followed up Aug 2009
Asset Management/ Software and Hardware Management	✓	↓	0	3	3	
<b>Security Reviews</b>						
Network Security	✓	✓	0	2	0	Followed up March 09
<b>Business Application Systems</b>						
BACS Payments Application	✓	✓	0	4	1	Followed up Jan 09
Website Content Management System	✓	↓	1	2	1	

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

Key

	Currently being followed up
	Not due

PLAN 2007-8		Number of outstanding recommendations			Comments	
Audit Title	Status	Assurance Level	High	Med		Low
<i>IT Developments/ Acquisitions</i>						
Business Continuity Management	✓	✓	0	4	0	
<i>Audits not completed in 2006-7</i>						
Procurement/AP	✓	✓	0	4	2	
<b>ENVIRONMENT &amp; CONSUMER PROTECTION</b>						
Exor System (IT) - review of concept	✓	✓	0	2	0	Followed up with Oct 08 audit
<b>Contingency</b>						
Securicor collection	✓		4	0	0	Followed up Feb 2009



