

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 20 November 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. In general there is no cause for concern at this time with the levels of assurance being reported to the committee.

2.2. The No assurance reports in HGfL are balanced by the considerable commitment from the directors of Finance and Children's Services in ensuring that the issues resulting from these audits are being and will be progressed. Joint working between HGfL management, Finance, Procurement, ICT and Audit has dealt with the immediate issues. Going forward the Director of Education has timetabled fortnightly meetings of all parties to track progress on the audit concerns and the wider improvement and efficiency issues.

2.3. The following audits have been deleted from the current plan.

LEXEL General Management of Legal Services – As a result of initial systems work we felt that there was too much overlap with the AXXIA system and one audit would provide the necessary assurance.

Protocol Creditors – The anticipated move to creditors' sub-system of Protocol is unlikely to take place in year. All social services creditors will remain in and be audited via Carefirst.

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

2.5. 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.

2.6. Considerable progress has been made in the period in clearing recommendations from prior year audits, particularly in schools where almost all 2007-8 and 2008-9 recommendations have been cleared.

2.7. The progress and status of those carried out in 2007-8 and 2008-9 is included in Appendices 1 and 2.

Hillingdon Grid for Learning (HGfL)

Assurance Level: No assurance

The key areas for improvement were grouped into three broad areas:

- There were inadequate Procurement and Governance control structures in place;
- Inadequate stock management;
- Poor project management

Recommendations were made to address individual weaknesses.

Management comment - Weaknesses in procurement processes, particularly in relation to documentation and evidencing of these, are now being fully addressed. Corporate procurement have been working extensively with HGfL to assess how best to balance the 'intermediary' role of HGfL in supplying schools with critical ICT equipment and services, yet find best value for money; these processes have now been formally documented.

Stock management arrangements have already been reviewed, with greater physical security arrangements and processes, and also clearer policies.

The Helpdesk project has now been thoroughly reviewed and consideration is being given to moving to the Councils ITBM service-desk system, which will provide greater resilience to both parties; this latter still being subject schools formal agreement.

Hillingdon Grid for Learning (HGfL) IT Security

Assurance Level: No assurance

The key findings from this review are as follows:

- There are no designated officers, responsible for compliance with corporate information security policies, which increases the risk that the network and systems have not been configured with adequate protection which could lead to unauthorised access to systems and data.
- Information risk assessments have not been undertaken to identify the risks to confidential data, which may mean that appropriate security measures are insufficient to adequately protect data.
- The password policy for HGfL network accounts is inadequate to protect the network, systems and data from unauthorised access.
- The use of unencrypted laptops and USB memory media increases the risk of loss or disclosure of personal data leading to breach of the Data Protection Act, reputational loss and financial penalties.
- The lack of Information Security training for staff increases the risk of a lack of awareness of information security risks and related staff's responsibilities, leading potentially to breaches of statutory requirements such as the Data Protection Act, Copyright laws and the Computer Misuse Act.
- The absence of a centrally maintained software asset register increases the risk that HGfL cannot demonstrate compliance with copyright laws, leading to financial penalties and also increases the risk that unauthorised software may be installed.
- HGfL have not documented security procedures for staff which increases the risk of non-compliance with the Council's Information Security policies, which could lead to breaches of statutory regulations such as Data Protection Act.

However, we did identify the existence of mitigating controls, principally:

- The installation and implementation of a smart card entry system, which controls multiple doors external and internal at Eagle Office. This has been configured for different hours of entry as well as different access groups, reducing the risk of unauthorised entry. In addition, this provides some control over access to the hardware and equipment.
- The smart cards are labelled only with a number and do not identify the card as belonging to HGfL, which reduces the risk of it being used for unauthorised access to the building, should it be found by non-HGfL staff.
- A number of physical and environmental controls have been installed within the data centre, such as temperature monitors, air conditioning, UPS (Uninterruptible Power Supply) units, security camera; this reduces the risk of loss and failure of systems and data.

Overall however, there remain significant deficiencies in the information security controls. We therefore recommend that the Council address the issues raised above and implement the recommendations set out in this report to further improve the arrangements for data security.

Management comment - All recommendations from this audit have been agreed and most have already been put in place. We anticipate that action on most of the remainder will be completed early in the New Year.

Due North System (London Tenders Portal)

Assurance Level: Satisfactory

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

- London Tender Portal (DNS) is providing the Council with both cashable and non-cashable savings since it was implemented in 2007;
- There is a procurement team in place who have clear roles and responsibilities;
- The CPU has access to technical support from LTP (DNS) as and when it requires it;
- LTP system maintains an adequate audit trail of all past and previous tenders;
- There is satisfactory access control to LTP. It is by Passwords and ID.

The key areas for improvement were:

- A step-by-step guide to tendering needs to be produced and published on horizon;
- Written contract of agreement between LTP (DNS) and LBH is not available in either CPU or the Legal section;
- The Council procurement strategy should be reviewed and updated where appropriate;
- Controls over electronic tender opening need to be strengthened.

Finders Fee Scheme

Assurance level: Satisfactory

We were pleased to note that: -

- The Finders Fee scheme was being operated in accordance with established procedures.
- There were adequate records to support all applications and Lettings processes before the incentive payments were made.
- There was a proper system in place for ensuring that all transactions were properly recorded.
- There was adequate separation of duties and checking in relation to the incentive payments paid to landlords.
- There were adequate records maintained to regularly assess performance and outcomes.
- There was adequate budget monitoring.

The key areas for improvement were:

- Management monitoring and validation was not always evidenced in writing.
- Scheme documentation does not include reference to anti-fraud and corruption as a means of deterrence.
- Risk assessments are not carried out for landlords who are also employees of the Council.

Pre-tender Process – (Major Construction Projects)

Assurance level: Satisfactory

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

- Advertisements and invitation for tenders are appropriate, suitable and early enough to give level grounds for contractors to operate.
- There are adequate provisions for Cabinet Members to declare their interest in any contracts.
- Adequate financial and operational checks are performed on contractors.

The key areas for improvement were:

- The efficiency and transparency of the pre-tendering process needs to be strengthened
- The controls in the mailroom over the tender register, access to the unopened tenders and the information recorded for tenders needs to be improved.

Car Parking Income

Assurance level: Satisfactory

Recommendations:

The procedures and controls surrounding the collection and storage of income from car parks are adequate.

Separation of duties exists within the process and there was evidence that adequate checks are undertaken to ensure all income reported on the audit tickets within the parking meters is received and banked.

The areas of concern resulting from the audit were:

- An incomplete asset register is held within the insurance department; which could lead to an undervaluing of assets.
- Control over cashboxes needs to be strengthened.
- There is no documented business continuity plan.
- The existing arrangements for storing cash at HRD in the secure room needs to be strengthened, to ensure that insurance cover remains validated.

Community Safety

Assurance level: Satisfactory

The objectives of the CSS are clearly defined and contribute to the Council's priorities in that;

- Roles and responsibilities of the Council and its Partners are clearly defined.
- The Council effectively engages with the community on Community Safety issues.

- There was an adequate Performance Management System.

Our area of concern was whether CSS could demonstrate that it was providing value for money.

Trading standards

Assurance level: Satisfactory

It is pleasing to report that:

- There is a team of long serving, experienced members of staff with good local intelligence working in the Trading Standards section.
- Financial management of the Trading Standards service budget is satisfactory.
- Management is proud of frequent coverage and publicity of this service in the local Gazette, Team Hillingdon and Hillingdon People.

There are no major control weaknesses resulting from this audit, but to enhance good working practices, we have made some recommendations relating to the:

- Finalisation of certain draft documents, which can become the policies, procedures and guidance for staff.
- Backlog of Inspection Forms not yet put on the FLARE database and the need for management to carry out sample checks on the completeness and accuracy of the FLARE database.
- Lack of an audit trail for email referrals / notifications received from Consumer Direct, which are then deleted from Groupwise.

Housing Benefit Subsidy

Assurance level: Full

We were pleased to note that:

- Adequate process/procedural information exists which is available for staff reference. This information is subject to periodic review.
- Manual adjustments of data had been correctly processed and were supported by evidence.
- There was independent and appropriate checking/validation of the Housing Benefits Subsidy Claim by appropriate officers.
- Audit trails in support of the Housing Benefit Subsidy Claim data were satisfactory, with data verifiable to source/control data.
- Data input to the Housing Benefit Subsidy Claim were correctly categorised.

The key areas of concern were:

- Delay in the introduction of an electronic solution in order to obviate the need for manual adjustments to control data.
- The “approval” of the Housing Benefits Subsidy Claim by certain officers was not evidenced.

Payment of Sick Pay

Assurance level: Full

We were pleased to note that:

- There is a clear corporate policy on managing employee absence.
- The roles and responsibilities with regards to recording sickness absences and sick pay are clearly defined and documented.
- Our testing found that payments of sick pay comply with the NJC

Complaints against Members

Assurance level: Full

We were pleased to report that all complaints were made on the correct complaints form and were sent to the Head of Legal Services who is the Council’s Monitoring Officer.

All the cases had followed the laid down procedures and supporting documentation was on file

Telephone Systems

Assurance level: Full Assurance

There are several key areas of control that have reduced the security related risks to the IP telephony system. These included:

- All administrators have been formally trained in the system and 3rd party support is available for both the telephony systems and the underlying network into which they are converged.
- External tests of the security of the IP telephony system have been undertaken.
- Redundancy has been built into the IP telephony network, with no single points of failure.
- Voice mail boxes are protected by the use of a PIN number and this requirement is enforced universally.
- Endpoint control is in place to ensure that only approved and positively identified handsets can be connected to the network.

Schools’ Audits

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

2009-10	Assurance Level
Schools - Primary	
Belmore Primary	satisfactory
Charville Primary	satisfactory
Colham Manor Primary	limited
Cranford Park Primary	satisfactory
Schools - Secondary	
Abbotsfield	limited
Barnhill Community High	limited
Bishop Ramsey	satisfactory

2009-10	Assurance Level
The Douay Martyrs	satisfactory

3. Follow up audits

3.1. Considerable progress has been made in following up and clearing action points from previous audits. Particular mention is due to schools, where, with our dedicated schools auditor and close liaison with our colleagues in school improvement, finance and governors, we have cleared a significant backlog of outstanding issues. The results of follow ups are in the tables below and are separated between schools and other audits.

3.2. Implementation rates on follow up were relatively high for general audit follow up at around 70% for the more important High and Medium level recommendations.

3.3. Details of audits follow up but where issues remain outstanding are as follows:

Learning and development – two recommendations remain outstanding, the first is the requirement to develop a system that captures the development needs of the organisation from PADA information and the second is to develop a system to capture all training provided to staff, i.e. not through in-house provision. New target dates of 1 April 2010 have been set.

Music Service – the two outstanding recommendations were at some stage of implementation. One to link the music service plan to the objectives of the council had been delayed to take into account changes in national music requirements. The recommendation to improve billing was being actively pursued in discussions with the revenues team at the civic centre.

Home Care Private and Voluntary Payments - The one outstanding recommendation relates to reconciling the Electronic Call Monitoring System data to the hours being invoiced by the providers. Implementation is dependent of wider agreement with suppliers which is being progressed via the West London Authority group, all of whom have an interest in this.

Parking Services – the outstanding recommendation concerned better reconciliation to the council's Oracle system. This had been partially implemented and was expected to be completed in January 2010.

Business Continuity and Civil Emergency – We followed this up in September 09, shortly after the new manager took up post. All of the outstanding recommendations were in the process of being implemented and had revised target dates between November 09 and January 2010.

S106 Planning Gain – We followed this up in September 2009. The three outstanding recommendations were in the process of being implemented and were expected to be completed by the end of December.

Securicor Collection – The three recommendations outstanding were specific to management of the contractor relationship. The contract is in the early stages of being re-tendered and the service anticipates that the issues will be resolved when the new contract comes into force.

Commercial Properties – The two outstanding recommendations concerned revising council policy and were dependent on a consultant's report which needed member decision via Overview and Scrutiny. Revised dates of March 2010 have been set.

Pensions Administration – Two recommendations to improve reconciliations to the payroll system were outstanding when we followed this up in September. An upgrade to the payroll system in November 2009 was expected to resolve these issues.

Direct Payments for Children with Disabilities – The two outstanding recommendations referred to policies and procedures which were in the process of revision. Target of March 2010 has now been set.

AUDIT TITLE	HIGH	MEDIUM	LOW	IMPLEMENTED - HIGH	IMPLEMENTED - MEDIUM	IMPLEMENTED - LOW	NOT IMPLEMENTED
Investigation 13	4	2	1	4	2	1	0
Learning & Development	4	3		3	2		2
Music Service Follow Up	1	2			1		2
CareFirst Debtors	3	3	4	3	3	4	0
Home Care P&V Payments	3	4	3	2	4	3	1
Investigation 14	4			4			0
Parking Services		1					1
Sundry Debtors		1			1		0
Car Mileage	1	2	2	1	2	2	0
Business Continuity & Civil Emergency	6	3	1	1		1	8
Section 106 Planning Gain	1	4	0	0	2	0	3
Pension Administration		2	1		1		2
Securicor Collections	4			1			3
Benefit Fraud Processes			3		3		0
Commercial Properties		4			2		2
Special Educational Needs		1	2		1	2	0

AUDIT TITLE	HIGH	MEDIUM	LOW	IMPLEMENTED - HIGH	IMPLEMENTED - MEDIUM	IMPLEMENTED - LOW	NOT IMPLEMENTED
Direct Payments for Children with Disabilities	4	2		4			2
School Meal Arrangement at Haydon School	3			3			0
Building Control	2		1	1		1	1
	40	34	18	27	24	14	27
% Implemented by Risk				68%	71%	78%	
Overall % Implemented							71%
Overall % Not Implemented							29%
							100%

3.4. Schools' Follow ups – The dedicated schools auditor has focused on these in the current term. Consequently considerable progress has been made in clearing outstanding recommendations. There is now only one school with recommendations outstanding from 2007-8. The three schools with recommendations outstanding from 2008-9 will be subject to FMSiS (Financial Management Standards in Schools) certification this year and we will work with them and Education Finance to clear as many as possible. Overall 84% of high level recommendations have been cleared and 92% of medium.

	Audit Recommendations			Status after follow ups in Sept to Nov 09		
	High	Medium	Low	High	Medium	Low
2007/08 audits						
Lady Banks Junior	4			4	0	0
Dr Triplets	4			0	0	0
St Andrews	1			0	0	0
Cherry Lane	7			0	0	0
Wood end Primary	4			0	0	0
West Drayton	8			0	0	0
St Catherine's	5			0	0	0
Guru Nanak Primary	2			0	0	0
Brookside	10	0	1	0	0	0
2008/09 audits						
Deanesfield	8	2	0	0	0	0
Harmondsworth	7	0	0	0	0	0
Minet Infant	10	0	0	0	0	0
Whitehall infant	3	2	0	0	0	0
Whiteheath infant	1	1	0	0	0	0

2007/08 audits	Audit Recommendations			Status after follow ups in Sept to Nov 09		
	High	Medium	Low	High	Medium	Low
Coteford Junior	5	1	0	0	0	0
Frithwood	4	0	0	0	0	0
Grange Park Infant	2	1	0	0	0	0
Grange Park Junior	10	0	0	0	0	0
Hermitage	2	0	0	0	0	0
Newnham jnr	4	1	0	0	0	0
Oak farm jnr	2	1	2	0	0	0
Ruislip Gardens	5	1	0	0	0	0
Sacred Heart	3	0	0	0	0	0
St Matthews	2	1	0	0	0	0
St Swithun Wells	8	0	0	0	0	0
Yeading infant	1	0	0	0	0	0
Yeading Junior	1	0	0	0	0	0
Bourne	4	0	0	0	0	0
Hillside Infant	11	3	0	0	0	0
Holy trinity	8	3	0	0	0	0
Newnham Infant	4	0	0	0	0	0
St Bernadette's	18	1	0	18	1	0
St Marys	4	1	0	0	0	0
Whitehall jnr	6	2	0	0	0	0
Breakspear Inf	3	0	0	0	0	0
Ryefield	5	1	0	0	0	0
Hedgewood	5	1	0	0	0	0
Moorcroft	6	1	0	6	1	0
Willows	8	0	0	8	0	0
McMillan Nursery	5	0	0	0	0	0
Minet junior	4	0	0	0	0	0
Totals	214	24	3	36	2	0

4. Advice Guidance and Consultancy

4.1. We have provided a range of advice and guidance on issues such as petty cash imprest returns.

4.2. Audit staff have had training and participated in groups looking at the issues that are current in the council, such as the Information Assurance Group, Transforming Social Care, Protocol implementation and the International Accounting Standards working group. Participation in these groups allows us to comment on issues as they arise rather than post implementation. Responsibility for projects remains with the sponsor.

4.3. The Head of Audit and one Audit Manager participated in a school governor training session on budget setting, which was delivered by a consultant and the schools'

Finance Manager. Most governors felt that it was useful to have the audit presence and expressed the view that they would feel more confident about their own challenge role at governors' meetings.

5. Anti Fraud Work

5.1. As part of our anti-fraud work we undertook probity checks on a random sample of 15 Purchase Cards. In the majority of cases, we were satisfied that the purchases made were valid and adequately supported by receipts. There were a few instances where receipts could not be supplied to support some of the purchases and one case where 20% of purchases were not supported. These were reported to the relevant managers and the latter case was dealt with as a management issue.

5.2. The roll out of the anti-fraud e-learning package for staff below manager level has commenced for existing staff. It will be incorporated into induction training for new staff.

5.3. We have continued to co-ordinate the responses to the National Fraud Initiative Data matching and have had a useful meeting with the Audit Commission lead to clarify some issues around the use of the on-line monitoring system.

5.4. We have signed up to a pilot to co-ordinate some data matching with a private sector anti-fraud organisation. It is too early to say if this will be a useful long term relationship but it does demonstrate our willingness as a council to do all we can to reduce fraud and the possibility of fraud.

5.5. Any confidential investigations are separately reported in part 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
COUNCIL-WIDE ISSUES							
Corporate Governance	Finalised	03/06/09	satisfactory		-	2	3
Anti Fraud Measures							
Investigation 13	Finalised	06/01/08	Limited	Aug 09	0	0	0
Investigation 14	Finalised	14/07/09	not applicable	Nov 09	0	0	0
Car Mileage checks	Finalised	16/02/09	Satisfactory	Nov 09	0	0	0
Property Databases	Finalised	07/01/09	Satisfactory		1	4	4
Use of shared Oyster cards	Finalised	31/8/09	Limited		5	2	0
Deputy Chief Executives							
Scrutiny & Member Services	Finalised	05/06/09	Satisfactory	Nov 09	0	0	0
FINANCE & RESOURCES							
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
Sundry Debtors	Finalised	23/03/09	Satisfactory	Oct 09	-	0	-
General Ledger	Finalised	17/06/09	Satisfactory	Revised dates Dec 09	-	2	1
Payroll Expenses Procedures	Finalised	23/12/08	Limited		8	4	2
Pensions Admin	Finalised	07/01/09	Satisfactory	Revised dates Nov	-	1	1

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
				09			
Commercial Properties	Finalised	11/09/08	Satisfactory	Jun 09	-	4	-
ENVIRONMENT & CONSUMER PROTECTION							
Parking Services	Completed	20/09/08	Satisfactory		1	4	
Domestic Refuse Collection & disposal	Finalised	30/07/08	Satisfactory		3	1	2
Street Cleaning Works							
Exor System	Finalised	03/10/08	Satisfactory		-	2	-
				Revised dates Dec 09			
Business Continuity & Emergency Planning	Finalised	08/06/09	Limited		6	3	1
PLANNING & COMMUNITY SERVICES							
				Revised dates Jan 2010			
S106 Planning Gain	Finalised	15/06/09	Satisfactory		1	2	2
Library Book Purchasing and Management	Finalised	19/08/08	Satisfactory	Sept 09	0	0	0
Adult Education	Finalised	16/07/09	Limited		5	6	10
ADULT SOCIAL CARE, HEALTH & HOUSING							
Housing & CT Benefit	Finalised	05/06/09	Full	Aug 09	-	0	-
Access to Housing	Finalised	31/10/08	Satisfactory	Aug 09	-	0	-
Benefit Fraud Processes & Procedures	Finalised	08/01/09	Satisfactory	Nov 09	0	0	0
Carefirst Debtors	Finalised	14/05/09	Satisfactory	Nov 09	0	0	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
EDUCATION & CHILDRENS' SERVICES							
Special Needs Team	Finalised	05/09/08	Satisfactory	Nov 09	0	0	0
Schools Audits							
Deanesfield	Finalised	13/11/08	Satisfactory	Aug 09	0	0	0
Harmondsworth	Finalised	15/12/08	Satisfactory	Aug 09	0	0	0
Minet Infant	Finalised	12/12/08	Satisfactory	Aug 09	0	0	0
Whitehall Infant	Finalised	23/07/08	Satisfactory	Aug 09	0	0	0
Whiteheath Infant	Finalised	10/09/08	Satisfactory	Aug 09	0	0	0
Coteford Junior	Finalised	08/12/08	Satisfactory	Aug 09	0	0	0
Frithwood	Finalised	05/11/08	Satisfactory	Aug 09	0	0	0
Grange Park Infant	Finalised	05/11/08	Satisfactory	Sept 09	0	0	0
Grange Park Junior	Finalised	21/07/08	Limited	Nov 09	0	0	0
Hermitage	Finalised	12/11/08	Limited	Sept 09	0	0	0
Newnham Junior	Finalised	09/12/08	Satisfactory	Nov 09	0	0	0
Oak Farm Junior	Finalised	10/07/08	Satisfactory	Sept 09	0	0	0
Ruislip Gardens	Finalised	03/11/08	Limited	Nov 09	0	0	0
Sacred Heart RC	Finalised	18/07/08	Satisfactory	Sept 09	0	0	0
St Matthew's CE	Finalised	02/12/08	Satisfactory	Sept 09	0	0	0
St Swithun Wells RC	Finalised	10/03/09	Satisfactory	Sept 09	0	0	0
Yeading Infant	Finalised	23/07/08	Limited	Sept 09	0	0	0
Yeading Junior	Finalised	22/07/08	Limited	Sept 09	0	0	0
Bourne	Finalised	25/02/09	Satisfactory	Sept 09	0	0	0
Hillside Infant	Finalised	25/03/09	Limited	Sept 09	0	0	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
Holy Trinity	Finalised	02/03/09	Satisfactory	Sept 09	0	0	0
Newnham Infant	Finalised	10/07/08	Satisfactory	Sept 09	0	0	0
St Bernadette's RC	Finalised	18/03/09	Limited	Pending FMSiS	18	1	0
St Mary's RC	Finalised	10/03/09	Satisfactory	Sept 09	0	0	0
Whitehall Junior	Finalised	11/07/08	Satisfactory	Sept 09	0	0	0
Breakspear Infant	Finalised	25/02/09	Satisfactory	Sept 09	0	0	0
Ryefield	Finalised	27/03/09	Satisfactory	Sept 09	0	0	0
Hedgewood	Finalised	11/07/08	Limited	Sept 09	0	0	0
Moorcroft	Finalised	31/03/09	Satisfactory	Pending FMSiS	6	1	0
Willows	Finalised	29/04/09	Limited	Pending FMSiS	8	0	0
McMillan Nursery	Finalised	12/12/08	Satisfactory	Nov 09	0	0	0
IT Audits							
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

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
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						
Contingency							
Supporting People Grant	Finalised	14/08/08	Satisfactory	Nov 09	0	0	0

✓ for
Finalised/Satisfactory/Full

⇒ for in progress

↓ for Limited

Key

Currently being followed up

Audit Title	Status	Assurance Level	Number of outstanding recommendations			Comments
			High	Med	Low	
PLAN 2007-8						
DEPUTY CHIEF EXECUTIVES						
Learning and Development funding	✓	✓	1	1	0	Followed up Sept 09 – Revised dates March 2010
PLANNING & COMMUNITY SERVICES						
<i>Leisure Services</i>						
Building Control	✓	✓	0	0	0	Followed up Nov 09
ADULT SOCIAL CARE, HEALTH & HOUSING						
Private Sector Leasing	✓	✓	1	1	1	Followed up Jun 09
Homecare - All clients	✓	✓	1	0	0	Followed up Nov 09
EDUCATION & CHILDREN'S SERVICES						
<i>Children's services</i>						
Direct payment for disabled children	✓	↓	0	2	0	Followed up Nov 09
<i>Schools - Primary</i>						
Lady Bankes Junior*	✓	✓	4	0	0	
Dr Triplets CE*	✓	✓	0	0	0	
St Andrew's CE*	✓	✓	0	0	0	
Cherry Lane Primary*	✓	✓	0	0	0	

✓ for
Finalised/Satisfactory/Full

⇒ for in progress

↓ for Limited

Key

Currently being followed up

PLAN 2007-8

Audit Title	Status	Assurance Level	Number of outstanding recommendations			Comments
			High	Med	Low	
Minet Junior	✓	✓	0	0	0	
Brookside	✓	✓	0	0	0	
Wood End Park Primary*	✓	✓	0	0	0	
West Drayton*	✓	✓	0	0	0	
ST Catherine's Infant & Nursery	✓	✓	0	0	0	
Guru Nanak Primary	✓	✓	0	0	0	
Schools - Other						
School meal arrangements Haydon school	✓	✓	0	0	0	
Music Service	✓	✓	1	1	0	Followed up Nov 09
FINANCE & RESOURCES						
Pensions Assets	✓	✓	0	1	0	Followed up Nov 09 – Revised target date Mar 2010
ICT						
Asset Management/ Software and Hardware Management	✓	↓	0	3	3	
Network Security	✓	✓	0	2	0	Followed up March 09
BACS Payments Application	✓	✓	0	4	1	Followed up Jan 09

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

Key

Currently being followed up

PLAN 2007-8

Audit Title

Status

Website Content Management System ✓

Business Continuity Management ✓

Audits not completed in 2006-7

Procurement/AP ✓

Number of outstanding recommendations

Assurance

Level

High Med Low

1	2	1
0	4	0

0	4	2
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ENVIRONMENT & CONSUMER PROTECTION

Exor System (IT) - review of concept ✓

Contingency

Securicor collection ✓

0	2	0	Followed up with Oct 08 audit
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3	0	0	Followed up Nov 2009
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