

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 from 21 November 2009 to 19 February 2010. 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 undertaken in 2007-8 and 2008-9.

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. Only one audit in the current report has received limited assurance and plans are in place to address the weaknesses.

2.2. The current status of this year's plan is included in Appendix 1.

2.3. The progress and status of those carried out in 2007-8 and 2008-9 is included in Appendices 2 and 3.

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

Protocol Debtors – The anticipated move to this system for finance will not take place until the very end of the year. The audit has been included in the 2010-11 plan.

Placement Team – This audit was scheduled for the fourth quarter but the team is being fundamentally reviewed as part of the BID process and changes in operational processes were expected to be made. It has been included in the 2010-11 plan.

Facilities Management Contract – The supplier was taken over and Procurement were in negotiations with the new supplier. The audit will be better carried out next year once the contract has settled down. It has been included in the 2010-11 plan.

Fusion Contract (Athletic Stadium) – At the time this was planned it was a small contract for a specific service. However, during February and March 2010 Fusion will assume responsibility for the new pool and the wider Uxbridge leisure centre facilities. To allow this to settle down I have moved this audit to 2010-11 and allowed more time to cover the issues.

Compliance with Tender Strategy – Having undertaken other audits in this area it became obvious that all issues of compliance had been accommodated within those audits and there would be nothing to be gained from a separate audit. In future all contracts reviewed will be tested for compliance with the strategy.

Swakeleys School – Was deleted in favour of Wood End Park at the request of School Improvement Team. Swakeleys has is now in 2010-11 plan.

Hillingdon Homes Contract Arrangements – Now that Housing Management is being brought back into the council there is little to be gained from this audit.

Desktop Technologies – At the time of planning it was anticipated that the platform would be changed. However, the council has retained the Novell platform so there was no need to audit any change.

E-Payments – At the time of planning it was anticipated that a uniform platform for receipt of Electronic payments would be put in place in year. This is now likely to go ahead in the middle of 2010-11.

Pupil Transport – A realistic assessment of resources means that this audit is unlikely to be started in-year. It has been added to the 2010-11 plan.

2.5. During the year the following audits were added to the plan

Hillingdon Grid for Learning ICT Security – was added, completed and reported in quarter 3 because of identified problems in this area.

Wood End Park – Added at the request of the School Improvement Team.

Payroll Transformation – Added to provide assistance with redesigning expenses procedures

2.6. Changes were made to other audits as follows.

Utilities Gas and Electricity – This was planned as two separate audits but at the detailed planning stage it became obvious that it would be better treated as one audit.

On-line Sickness Reporting – For efficiency reasons the relevant issues were covered in the audit of Payment of Sick Pay

School Meals Service Central – At the detailed planning stage the central administration was combined with the other school meals audit to create a more efficient approach.

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

2.8. 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.

2.9. Continued progress has been made in clearing outstanding recommendations.

CRM Application (Onyx One Serve)

Assurance level: Limited

Weaknesses in the current security of the CRM application related to the area of access controls. These were as follows:

- There were weaknesses in the design of password controls, which allowed one character password that did not expire and allowed multiple login attempts;
- There is no formal process for registration of new users on the system, to help ensure all access is approved and permissions designed are appropriate for the individual's job role;
- The administrator account has not been renamed and the password has not been changed from the default setting.

<p>Management Comment – The master database has been created. All other items have a solution agreed with Onyx and this fix is dependent on the virtualisation of applications</p>

servers to enable a security methodology that will meet audit requirements. This work is scheduled for the last week in March 2010.

Overtime Payments:

Assurance Level: Satisfactory

- Overtime was paid in accordance with the National Agreement on Pay and Conditions of Service for Local Government Employees.
- Working time directives were not breached.
- Payments for overtime were not made until the employee had worked 36 hours per week.
- Overtime was monitored by both the corporate accountants and budget holders using quantitative information

The areas for improvement resulting from the audit were:

- No clear corporate definition for overtime after 36 hours.
- No written procedures on overtime at both corporate and directorate levels.
- Overtime was not always planned.
- Qualitative information on overtime was not produced and reviewed.

HR & Payroll Application Review

Assurance level: Satisfactory

We were pleased to note that control procedures regarding the operation and administration of the core and Self-Service elements of the ResourceLink application were in place. These included:

- Standard processes for authorising HR and Payroll amendments and Self-service Annual Leave and Sickness requests.
- Automated data validation checks within the system, supported by exception report checking and quality assurance checks.
- The use of unique employee numbers, online duplicate error and warning reports which are checked by management.
- Automated audit trail facilities which record the date, time and originator of each transaction and details of the data items concerned before and after any changes made.
- Business Support Managers reviewing personnel changes and overall staffing figures held on ResourceLink at the end of each month.
- Logical access controls, including accounts password and lockout settings.

Improvement was needed in the area of formally documenting internal process for user administration within the ResourceLink core system and Self Service modules.

Carefirst Debtors

Assurance level: Satisfactory

We were pleased to note the following areas were reviewed and found to be operating satisfactorily:

- Procedures covering roles and responsibilities of the Income Team;
- Reconciliations were completed and reviewed monthly;

The areas of concern resulting from the audit were;

- Clients were not always invoiced promptly because care plans were not being authorised and uploaded in timely manner;
- Access to reconciliation spread sheets is not restricted;
- Long outstanding unidentified payments (income) were not written off;

Highways Planned Maintenance

Assurance level: Satisfactory

It is pleasing to report that:

- There are long serving experienced members of staff, with good local knowledge, working in both the Street Scene Maintenance and Improvement Projects sections of the highways division.
- During 2009/10, the contractor has demonstrated improvement and shown commitment towards prompt finalisation of accounts, once the work is completed.
- Budgetary Control is satisfactory.

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

- Finalisation and adoption of Policy & Procedural Guideline documents for the Highways Maintenance Service and raising its awareness amongst staff.
- Bringing forward the approval cycle for schemes to be funded from the budget, with an aim to spread the workload equally throughout the year.

Trees Maintenance

Assurance level: Satisfactory

We were pleased to note:

- controls over complaints are in place
- controls over protected trees are all in place and working effectively
- controls over budgetary control are in place and not a concern

No major control weaknesses were noted. A few minor improvements were suggested

Chrysalis Programme

Assurance Level: Satisfactory

We are pleased to report that:

- All applications were filled out on the correct form and all details requested were included.
- All samples met the criteria set to qualify for funding.
- All projects were formally approved and documented in the minutes of Cabinet Member meetings.

- The majority of projects were within budget, 1 that was over was only over by £251, which is well within the 10% limit.

The main areas of concern resulting from the audit were:

- When awarding tenders, consideration was not always given to the quality of the work.
- There was no evidence of the post inspection of works completed

Student Awards

Assurance level: Satisfactory

We were pleased to note:

- The controls to ensure applications are processed on time are in place
- The deadlines in place are feasible
- The controls in place to make sure applicants are aware data may be shared are adequate

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

- Security of applications
- Ensuring all evidence is collected

Schools' Private Funds

Assurance level: Satisfactory

A sample of 14 schools was visited and all received either satisfactory or full assurance. In general, the majority of schools managed the Private Fund as rigorously as the main delegated budget.

- The funds had separate accounts from the delegated budget and reconciliations were carried out on a regular basis.
- Income was banked on a regular basis and staff were aware of VAT implications when transferring money between accounts.
- The funds were covered by insurance.
- The accounts were audited annually by an independent source.

The following areas of concern were found in a small minority of the schools visited:-

- Expenditure was not always related to the educational benefit of the pupils.
- Procedures for managing the fund were either non-existent or needed to be updated.
- Receipts were not always issued for income.
- Reconciliations were not checked and signed by a 2nd officer.

One overriding recommendation was made as a result of this audit, which was the guidance developed by Internal Audit be adopted by all schools.

Primary Sickness Scheme:

Assurance Level: Satisfactory

We are pleased to report that all claims were related to staff that were included in the scheme.

All claims were sent to Schools Personnel by the deadline of 21st of each month after the claim in question. This ensures that all claims are paid promptly and do not become invalid.

All sickness forms had either a doctor's certificate, return to work form or a school's staff return record attached.

The areas of concern resulting from the audit were:

- No requirement for the school to actually incur additional costs before receiving benefits
- No formal approval of the scheme.
- Staff within the same category being covered by different premiums.
- No evidence submitted to support claims for hospital appointments.
- Maternity Notification forms were not being completed.

Grounds Maintenance – Parks and Open Spaces

Assurance level: Satisfactory

We were pleased to note:

- Appropriate internal control systems were in place.
- Processes were efficient and effective.
- Payments to contractor were correct.
- Recharges to Hillingdon Homes Ltd. were correct.

The areas of concern resulting from the audit were:-

- Physical checking of contractor grounds maintenance work by the Green Spaces Team is mainly performed on an "ad-hoc" basis.
- Checking of contractor grounds maintenance work by the Green Spaces Team is not appropriately evidenced.
- Green Spaces Team grounds maintenance procedures and processes were not documented.

Web Security

Assurance level: Satisfactory

- The ICM Content Management System includes a large number (seven) of highest-level super-users. No reliable information on when content authoring accounts should be disabled currently reaches the Web Development Manager, who does not have access to lists of leavers or those changing role at the organisation.
- There are currently two web filtering systems in use, due to complications in the implementation of the new system that is replacing the existing one. The project to fully switch over to a single product is ongoing, but needs to be completed as soon as possible.

Neither of the above are failures in technical controls; rather they are organisational deficiencies that can be rectified by management-level decisions.

Ombudsman Complaints

Assurance level: Full

We are pleased to report that all complaints that were received by the Ombudsman were dealt with efficiently and were resolved to the satisfaction of the Ombudsman.

- All information requested by the Ombudsman was received in good time and enabled a decision to be made.
- All recommendations had been adhered to.

The areas of concern resulting from the audit were:

- The complaints being upheld by the Ombudsman after they had gone through the Council's Complaints Procedure.

Payroll Transformation – Internal Audit worked with HR and Payroll staff to redesign the expenses system, ensuring that there were appropriate controls in place.

Schools' Audits

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

2009-10	Assurance Level
Schools - Primary	
Bishopshalt	Satisfactory
Field End Junior	Satisfactory
Hayes Primary	Satisfactory
Wood End Primary	Satisfactory
Schools - Secondary	
Haydon	Limited
Harlington	Satisfactory
Guru Nanak	Satisfactory
Mellow Lane	Satisfactory
Rosedale College	Satisfactory
Queensmead	Full

2.1. The following schools have achieved or had reconfirmed Financial Management in Schools Standard. (FMSiS);

Holy Trinity
Bourne Primary

3. Follow up audits

3.1. We continue to make progress in following up and clearing action points from previous audits. Only one school has outstanding recommendations from previous years and this is expected to be cleared by the year end as part of FMSiS .

3.2. Tables below show the results of follow ups for general and schools' audits separately. Implementation rates on follow up were relatively high for general audit

follow up at around 65% for the more important High and Medium level recommendations.

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

Payroll – The outstanding recommendations are in the process of being implemented and are expected to be completed by the end of March 2010.

Finders Fee – the outstanding recommendation is expected to be completed by the end of March 2010.

General Ledger – The two outstanding recommendations were in the process of implementations and are expected to be completed by 31 March 2010.

Pensions Administration – The outstanding recommendations is expected to be completed by 31 March 2010.

BACS – The outstanding recommendation concerns back-ups. IT have prioritised systems for back-up and as this is low risk it has not yet been implement.

Business Continuity – The two outstanding recommendations are in the process of being implemented as part of the wider Emergency planning and Business Continuity Strategy.

Website Content Management – The outstanding recommendation has been partially implemented.

S106 – The outstanding recommendations were in the process of being implemented and are expected to be completed by June 2010.

Data Security – Both outstanding recommendations have been partially completed, one is expected to be finalise by 31 March 2010.

IT Helpdesk – One recommendation has been partly implemented and is expected to be completed in June 2010.

AUDIT TITLE	DATE ISSUED	HIGH	MEDIUM	LOW		IMPLEMENTED	IMPLEMENTED	IMPLEMENTED		Not implemented	Not implemented	Not implemented
						HIGH	MEDIUM	LOW		High	Medium	Low
NNDR - 2008/09 Review	May-09	0	6	5		0	6	5		0	0	0
Learning & Development	Sep-09	1	1			1	1			0	0	0

AUDIT TITLE	DATE ISSUED	HIGH	MEDIUM	LOW		IMPLEMENTED	IMPLEMENTED	IMPLEMENTED		Not implemented	Not Implemented	Not Implemented	
						HIGH	MEDIUM	LOW		High	Medium	Low	
Payroll 2008/09	Aug-09		10	3			7	1		0	3	2	
Finders Fee	Oct-09	4	5	5		4	4	5		0	1	0	
Corporate Governance 2008/09	Jun-09		1				1			0	0	0	
General Ledger 2008/09	Jul-09		2	1			1	1		0	1	0	
Pension Administration 2008/09	Jan-09		1	1				1		0	1	0	
BACS (2nd Follow Up)	Mar-08		4	1			3			0	1	1	
Business Continuity Planning	Jul-08		4				2			0	2	0	
Web Content Management	Apr-08	1	2	1			1			1	1	1	
Section 106 contribution Gain	Jul-09	1	2	2			1	1		1	1	1	
General Creditors	Jan-09	0	6	3			6	3		0	0	0	
Data Security	Mar-09		4	3			2			0	2	3	
IT Helpdesk	Mar-09		1	3				3		0	1	0	
Section 106 contribution	Jul-09	1	2							1	2		
Physical & Environmental Security	Mar-09		1	3				2			1	1	
Software & Hardware Asset Management	Dec-07		3	2			2	2		0	1	0	
		8	55	33		5	37	24		3	18	9	
		% Implemented by Risk					63%	67%	73%				
		Overall % Implemented											69%
		Overall % Not Implemented											31%
												100%	

3.4. Schools' Follow ups –. There are now no schools with recommendations outstanding from 2007-8 and only one from 2008-9 which is currently being followed up as part of FMSiS. Follow up of 2009-10 recommendations will begin in May.

	Audit Recommendations			Status after follow ups in Sept to Nov 09		
	High	Medium	Low	High	Medium	Low
2007/08 audits						
Lady Banks Junior	4			0	0	0
2008/09 audits						
St Bernadette's	18	1	0	0	0	0
Moorecroft	8	1	0	0	0	0

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	Audit Recommendations				Status after follow ups in Sept to Nov 09		
2007/08 audits	High	Medium	Low		High	Medium	Low
Totals							

4. Advice Guidance and Consultancy

4.1. As a result of the audit of Schools Private Funds, Internal Audit developed a guidance note on the management of these monies. This will be issued by the Director of Education to all schools.

5. Anti Fraud Work

5.1. We continue to carry out probity checks in a number of areas.

5.2. Additional Fraud Awareness sessions for managers took place in February and more are scheduled for March..

5.3. We have continued to co-ordinate the responses to the National Fraud Initiative.

5.4. Any confidential investigations are separately reported in part 2.

Internal Audit Plan 2009-10 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up	Number of outstanding recommendations		
					H	M	L
CROSS CUTTING CORPORATE ISSUES							
Budgetary control	Draft						
Hillingdon First Card	In Progress						
Taxes Management Act	Finalised	17/12/09	Not Applicable				
NFI	Ongoing						
Anti Fraud Promotion	Ongoing						
Anti Fraud Proactive Detection	Ongoing						
Fraud/Irregularity Investigations	Ongoing						
Corporate Working Parties	Ongoing						
Annual Governance Statement - Audit	Finalised	7/5/09	Not Applicable				
Annual Governance Statement - Input	Ongoing						
Consultancy Advice and Information (Ad hoc)	Ongoing						
Corporate Governance	Finalised	9/7/09	Satisfactory		0	1	3
Oyster Cards - Corporate Usage							
Purchase Cards - Corporate Usage	In Progress						
Local Strategic Partnership	Draft						
Performance Management	In progress						
Mobile Phone use and control							
Flexi Leave - Monitoring, Approval and Control	Planning						
DEPUTY CHIEF EXECUTIVE/FINANCE & RESOURCES							
Chrysalis	Finalised	11/02/10	Satisfactory		2	2	1
HR Payroll changes and trigger dates							
Central Support, Finance & Procurement							
Payroll	In progress						

Internal Audit Plan 2009-10 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up	Number of outstanding recommendations		
					H	M	L
Teachers Payroll - Starters, Leavers, changes	Finalised	7/8/2009			4	3	0
Council Tax - Scanning and Indexing Project							
Corporate Property							
Facilities Management Contract	Deleted						
Estate and Valuation Service	In progress						
Utilities Contracts Gas & Electricity	Draft Issued						
Utilities Contracts Electricity	Combined	Not applicable					
Utilities Contracts Water	In progress						
Legal							
LEXEL - General Management of Legal Services	Deleted.						
Ombudsman Complaints	Finalised	14/01/2010	Full		0	1	1
Freedom of Information /Data Protection	Planning						
Complaints Against Members	Finalised	23/11/09	Full		0	0	2
AXXIA System	In progress						
Debt Recovery Processes	In progress						
Major Construction Projects							
Contracts - Pre Tender	Finalised	30/10/09	Satisfactory		2	3	2
Contracts - Current	In progress						
Contracts - Final Accounts							
Procurement							
Due North System	Finalised	13/10/09	Satisfactory		2	4	
Contract Register and Rationalisation	In progress						
Compliance with Tender Strategy	Deleted						

Internal Audit Plan 2009-10 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up	Number of outstanding recommendations		
					H	M	L
Personnel							
Establishment Control							
Agency & Interim Assignment Approvals							
Employability Status - Permanent and Temporary Eligibility							
Payment of Sick Pay (compliance with policy)	Finalised	5/10/09	Full		0	0	0
Overtime Payments	Finalised	11/01/10	Satisfactory		1	3	
On-line sickness reporting	Delete						
ENVIRONMENT & CONSUMER PROTECTION							
Business Continuity	Q4						
Grounds Maintenance Contracts - Parks and Open spaces	Final	23/2/10	Satisfactory		0	4	0
Trees Maintenance	Finalised	6/1/10	Satisfactory		0	0	3
Highways Reactive Maintenance	In progress						
Highways Planned Maintenance	Finalised	26/01/10	Satisfactory		0	4	0
Parking Management Schemes - Authorisation and Control of	Planning						
Breakspear Crematorium	Planning						
Trading Standards	Finalised	16/11/09	Satisfactory		0	3	2
Domestic Waste Collection & Disposal	Planning						
PLANNING AND COMMUNITY SERVICES							
Planning							
Major Applications	In Progress						
Building Control	Drafting rep.						
Transportation & Spacial Development							

Internal Audit Plan 2009-10 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up	Number of outstanding recommendations		
					H	M	L
Land Charges	Drafting						
Cultural Services							
Leisure							
Fusion Contract (Hillingdon Athletic Stadium)	Deleted						
Adult Education							
Adult Education							
Community Safety							
Community Safety	Finalised	29/10/09	Satisfactory			1	
Lottery Funded Projects (Probity)	In progress						
CHILDREN'S SERVICES							
Nursery Education - Private Provision							
Pupil Transport	Deleted						
School Meals Service - Central LEA Contract	Combined						
School Meals Service - Individual school contracts	In progress						
Student Awards	Finalised	29/1/10	Satisfactory		1	2	1
Diabetes Management in Schools	Finalised	22/6/09	Satisfactory		0	0	0
Asylum Accommodation	In Progress						
Asylum Finance	In Progress						
Placement Team	Deleted		Not Applicable				
Target Youth Support	Q4						
Schools - Primary							
Belmore Primary	Finalised	16/11/09	Satisfactory		2	8	3
Charville Primary	Finalised	16/11/09	Satisfactory		3	4	2
Cherry Lane Primary							
Colham Man Primary	Finalised	1/10/09	Limited		4	7	2

Internal Audit Plan 2009-10 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up	Number of outstanding recommendations		
					H	M	L
Cranford Park Primary	Finalised	5/11/09	Satisfactory		1	3	3
Field End Junior	Finalised	2/12/09	Satisfactory		2	5	2
Harlyn Primary							
Hayes Park Primary	Finalised	11/2/10	Satisfactory		1	2	0
Hillingdon Primary	Draft						
Hillside Junior	Draft						
Pinkwell Primary							
William Byrd Primary							
Wood End Primary	Finalised	11/2/10	Satisfactory		1	7	4
Schools - Secondary							
Abbotsfield	Finalised						
Barnhill Community High	Limited	9/10/09	Limited		7	6	4
Bishop Ramsey	Finalised	15/10/09	Satisfactory		1	3	1
Bishopshalt	Finalised	2/2/10	Satisfactory		3	7	5
The Douay Martyrs	Finalised	23/11/09	Satisfactory		3	3	3
Guru Nanak Secondary	Finalised	4/12/09	Satisfactory		2	5	2
Harlington Community	Finalised	2/2/10	Satisfactory		0	6	3
Haydon	Finalised	2/2/10	Limited		7	4	0
Mellow Lane	Finalised	27/11/09	Satisfactory		2	5	3
Northwood	Finalised	6/7/09	No Assurance		15	11	3
Queensmead	Finalised	17/12/09	Full		0	0	5
Rosedale College	Finalised	11/2/10	Satisfactory		1	2	0
Swakeleys	Deleted						
Uxbridge High	Draft						
Vyners	In progress						
Ruislip High Secondary School							

Internal Audit Plan 2009-10 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up	Number of outstanding recommendations		
					H	M	L
Other School Related							
Primary Sickness Scheme	Finalised	29/01/2010	Satisfactory		3	6	1
FMSiS Certification	In progress						
Hillingdon Grid for Learning	Finalised	2/12/09	No Assurance		4	4	0
Schools Private Funds	Finalised	12/2/09	Satisfactory		1	0	0
ASCHH							
Finance systems							
Protocol Creditors (ASCHH)	Deleted						
Carefirst Creditors (Part year Adult Services)	In Progress						
Carefirst Debtors	Finalised	12/2/10	Satisfactory		1	2	1
Protocol Debtors	Deleted						
Supporting People Grant Certification	Finalised.	5/6/099	Full		0	1	2
Housing							
Council HRA	In progress						
Finders Fee	Finalised	29/10/09	Satisfactory		0	1	0
Private Sector Leasing	In progress						
Temporary Accommodation (formerly B&B)	planning						
Hillingdon Homes Contract Arrangements	Deleted	-	Not Applicable				
Housing Benefit Subsidy	Finalised	28/10/09	Full		0	2	0
Older People's Care							
Homecare In-House Provision	In progress						

Internal Audit Plan 2009-10 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up	Number of outstanding recommendations		
					H	M	L
Learning Disabilities							
Sec 75 Agreement (Funding of LD Services)	Fieldwork						
Mental Health Service							
Mental Health Service	planning						
Contingency							
Payroll Transformation	Finalised	9/12/09	Not Applicable				
Children's Fund Payments to CU	Draft						
Investigation 15	Finalised	1/9/09	Not Applicable				
Investigation 17	ongoing						
Investigation 18	Finalised	30/6/09	Not applicable				
Investigation 19	Finalised	11/12/09	Not applicable				
Investigation 20	Finalised	27/8/09	Not applicable				
Investigation 21	Finalised	16/12/09	Not applicable				
Investigation 22	Finalised	22/10/09	Not applicable				
Investigation 23	ongoing						
Investigation 24	Ongoing						
Investigation 25	Ongoing						
Investigation 26	Ongoing						
Investigation 27	Ongoing						
Purchase Cards Probity Checks	Finalised	26/8/09	Not Applicable				
Members Allowances/Expenses	Finalised	6/11/09	Full				
Transforming Social Care (project team participation)	In Progress						
Housing Benefit Compliance testing	Q4						

Internal Audit Plan 2009-10 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up	Number of outstanding recommendations		
					H	M	L
ICT Contracted Days							
IT Risk Management	In progress						
Restructuring of ICT	Finalised	30/6/09	Satisfactory			4	1
IT Disaster Recovery	Draft						
CRM Application	Finalised	24/12/09	Limited		0	4	1
Environmental Services Application	Finalised	1/9/09	Limited		1	7	2
HR & Payroll System	Finalised	18/01/10	Satisfactory			2	1
Oracle Financials	In progress					2	1
Desk Top Technologies	Deleted						
Data Matching	Finalised		Not Applicable				
Audit Needs Assessment	Finalised		Not applicable				
Follow up reviews carried out in 08/09							
E-Payments Project	Deleted						
Remote Access	Finalised	29/7/09	Satisfactory		0	3	0
Telephone Systems	Fieldwork	21/10/09	Satisfactory		0	0	3
Hillingdon Grid for Learning - Security	Finalised	2/12/09	No Assurance		2	5	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
COUNCIL-WIDE ISSUES							
Corporate Governance	Finalised	03/06/09	Satisfactory	Feb 10	0	0	0
Property Databases	Finalised	07/01/09	Satisfactory	Dec 09 revised June 10	1	2	2
Use of shared Oyster cards	Finalised	31/8/09	Limited		5	2	0
FINANCE & RESOURCES							
National Non-Domestic Rates	Finalised	27/05/09	Satisfactory	Feb 10	-	0	0
Council Tax	Finalised	07/11/08	Satisfactory	May 09	-	1	-
Payroll	Finalised	06/08/09	Satisfactory	Feb 10	-	3	2
Creditors - Misc	Finalised	27/01/09	Satisfactory	Jan 10	-	0	0
General Ledger	Finalised	17/06/09	Satisfactory	Feb 10 revised dates March 10	-	1	1
Payroll Expenses Procedures	Finalised	23/12/08	Limited		8	4	2
Pensions Admin	Finalised	07/01/09	Satisfactory	Feb 10 revised date March 2010	0	1	0
Commercial Properties	Finalised	11/09/08	Satisfactory	Sept 09 revised date March 2010	-	2	-
ENVIRONMENT & CONSUMER PROTECTION							
Parking Services	Completed	20/09/08	Satisfactory	Sept 09 revised date Feb 2010	0	1	0
Domestic Refuse Collection & disposal	Finalised	30/07/08	Satisfactory	Sept 09 revised date Feb 2010	0	1	0
Exor System	Finalised	03/10/08	Satisfactory		-	2	-
Business Continuity & Emergency Planning	Finalised	08/06/09	Limited	Revised dates Dec	6	3	1

Audit Committee 11 March 2010
PART 1 – MEMBERS, PUBLIC & PRESS

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			
PLANNING & COMMUNITY SERVICES							
S106 Planning Gain	Finalised	15/06/09	Satisfactory	Jan 10 revised date June 10	1	1	1
Adult Education	Finalised	16/07/09	Limited		5	6	10
Schools Audits							
St Bernadette's RC	Finalised	18/03/09	Limited	Jan 2010	0	0	0
Moorcroft	Finalised	31/03/09	Satisfactory	Dec 2010	0	0	0
Willows	Finalised	29/04/09	Limited	Part of the FMSiS	8	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	Followed up Feb 2010		1	1
Helpdesk Application	Finalised	05/03/09	Satisfactory	Followed up Feb 2010	0	1	1
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

		✓ for Finalised/Satisfactory/Full				
		⇒ for in progress				
		⇩ for Limited				
PLAN 2007-8			Number of outstanding recommendations			Comments
Audit Title	Status	Assurance Level	High	Med	Low	
DEPUTY CHIEF EXECUTIVES						
Learning and Development funding	✓	✓	0	0	0	Followed up Feb 2010
ADULT SOCIAL CARE, HEALTH & HOUSING						
Private Sector Leasing	✓	✓	1	1	1	Following up as part of the audit Feb 2010
Homecare - All clients	✓	✓	1	0	0	Followed up Nov 09 – Target date 10/11
EDUCATION & CHILDREN'S SERVICES						
Children's services						
Direct payment for disabled children	✓	✓	0	2	0	Followed up Nov 09
Schools - Primary						
Lady Bankes Junior*	✓	✓	0	0	0	
Schools - Other						
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						

		✓ for Finalised/Satisfactory/Full				
		⇒ for in progress				
		⇩ for Limited				
PLAN 2007-8			Number of outstanding recommendations			Comments
Audit Title	Status	Assurance Level	High	Med	Low	
Asset Management/ Software and Hardware Management	✓	✓	0	1	0	Followed up Feb 2010 revised date Aug 2010
Network Security	✓	✓	0	2	0	Followed up March 09
BACS Payments Application	✓	✓	0	1	0	Second followed up Jan 2010 one rec superseded and one ongoing.
Website Content Management System	✓	✓	0	1	0	Followed up Jan 2010 one rec ongoing
Business Continuity Management	✓	✓	0	2	0	Followed up Jan 2010 two rec ongoing
Procurement/AP	✓	✓	0	4	2	
ENVIRONMENT & CONSUMER PROTECTION						
Exor System (IT) - review of concept	✓	✓	0	2	0	Followed up with Oct 08 audit
Contingency						
Securicor collection	✓		3	0	0	Followed up Nov 2009

