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 in the period from 1 September 2010 to 19 November 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 Audit Commission requirements 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 2010-11, and the updated position of those audits undertaken in 2007-8, 2008-9 and 2009-10.

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.

2. Progress against Plan and Follow up Status

2.1. In general, there are no significant causes for concern at this time with the levels of assurance being reported to the committee. Nine audits, of which two were schools, received no or limited assurance in the current report. However, plans are in place to address the weaknesses identified.

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

2.3. The progress and status of those carried out in 2007-8, 2008-9 and 2009-10 is included in Appendices 2, 3 and 4.

2.4. As anticipated when setting the plan, a number of changes have been made to accommodate the changing needs of the council.

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

Financial Management Standard in Schools – The Secretary of State for Education's decision that, with immediate effect, it would no longer be a requirement for schools to meet the Financial Management in Schools Standard has meant that the work we were undertaking on certification is no longer required. In most cases we had substantially completed the work during audit visits but we will now need to come to an equitable arrangement with schools to charge for any work already undertaken.

There is some indication from the department that it will be replaced with a less onerous standard in 2011-12 but details are not expected until summer 2011.

The abolition of this requirement has a direct effect on the Internal Audit staffing resource and income.   .

Ethnic Minority Achievement Support Service (EMASS) – EMASS is being decommissioned as part of the BID process and the statutory consultation process has already started and will conclude on Wednesday 8th December 2010.

2.6. During the year the following audits were added to the plan:-

Children's Performance Licence Review – Added following a formal complaint.

Request for charity discount – The financial basis for a community association's request for reduced rent on their premises has been queried by members. We are reviewing the financial information.

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. Following comments from the committee at its last meeting, the format of these has been changed. We have provide a contextual statement for each audit and indicated in a tabular format the summary recommendation, why it has been made, our assessment of the category of risk and when implementation was expected. 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. The 2007-8 Web Content audit has been cleared so there is no need for the Head of Communications to attend this meeting.

Audit Title: Blue Badges
Assurance level: No Assurance

The Customer Contact Centre administers the Blue Badge scheme for Hillingdon residents.

The Blue Badge Scheme is a European-wide scheme of parking concessions that allows people who travel as either drivers or passengers and have permanent and severe walking disabilities, and blind people, to park their vehicles near to their required destination to enable them to work, fulfil their domestic responsibilities and enjoy leisure and other pursuits.

Only those who would otherwise be incapable of getting to shops, public buildings or other places are eligible to receive a badge under the scheme. They can apply for a Blue Badge, which entitles them to up to 3 years of concessions.

There are 2 types of entitlement:-

- Automatic – for people who are registered blind and/or receiving Higher Disability Living Allowance or a war pension's mobility supplement, or have a mobility vehicle supplied by the Department of Health and Social Security.

- Discretionary - If there is no automatic entitlement, then an assessed entitlement may be granted based on an individual's circumstances.

The objective of the audit was to ensure that the Blue Badge Scheme was administered efficiently, effectively and economically.

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

- Application forms were completed for all cases.

- All issued Blue Badges were recorded on the Protocol computer system against the client's care record, giving the badge number, issue date and expiry date.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
All evidence to support entitlement should be retained on file and management should periodically check for compliance otherwise there is no evidence to verify that the officer processing the claim performed the correct checks.	High	Implemented
Approving officers should sign application forms and have their name entered on the Protocol system in order to provide evidence of who approved the application.	High	1/9/10
For clients who are assessed under the discretionary criteria, the reason should be recorded on the application form and on the Protocol system to ensure that at a later date the entitlement can be justified and to ensure statistics are correct.	Medium	1/10/10
Consideration should be given to including Blue Badges in the Electronic Social Care Record Scanning project so that previous	High	30/4/11

applications can be easily reviewed to ensure consistency between applications.

Management should ensure data input and the reporting function on Protocol will enable the Annual Return to be completed for 2010/11 and future years, otherwise a significant amount of manual work will be required.	High	30/12/10
A comprehensive inventory should be maintained, with regular reconciliations and stock checks to ensure that all badges and laminates can be fully accounted for.	High	Implemented
Spoiled badges should have "cancelled" written across the middle and be recorded in the inventory, to prevent the badge being misappropriated and used fraudulently.	Medium	Implemented
Consideration should be given to applicants having to attend the civic centre with photographic evidence to collect their blue badge to prevent a person fraudulently using another person's identity.	High	28/2/11
A note should be recorded on Protocol when an allegation of possible misuse is received and passed to the Fraud Team for investigation. This will enable the Contact Centre staff to take appropriate action if the badge holder contacts them.	High	Implemented
Monthly reconciliations should be carried out on income received and banked; otherwise monies could be misappropriated without being identified.	Medium	30/11/10
The cost effectiveness of charging the £2 fee for a Blue Badge should be reviewed as it may be costing more in administration to collect, bank and reconcile the income received.	Medium	28/2/11
The new processes should be included in the written procedures to ensure there is clear guidance for all staff to follow and to act as a training tool for new staff.	Medium	30/11/10

Management Comments - The response to the vulnerabilities outlined in this audit was given top priority by both the Head of Service and the Management within the Customer Contact Centre. Most of the identified vulnerabilities have been addressed although a small number remain that are being actively worked through with regular, formal, reviews of progress being overseen by the Head of Service. Those that remain unresolved are on track for completion by end of April 2011 although one will be completed by end February 2011, these include factors that directly relate to a review of the national scheme overall which the Council is awaiting the findings of from Central

Government. The review was completed in the Summer of this year but findings are yet to be published.

Private Sector Renewal & Disability Facilities Grants

Assurance Level: Limited

The London Borough of Hillingdon has a legal duty to provide Disability Facilities Grants (DFG's). It assists people with disabilities with a range of adaptations in their homes. The maximum grant is set at £30,000 although a discretionary top-up can be authorised by the Head of Housing.

Private Sector Renewal Grants (PSRG's) are means-tested grants to assist in bringing owner occupied properties up to the Decent Homes Standards; with the maximum grant being £20,000.

The objective of the audit was to ensure that all grants allocated assisted the Council's vision of well-being and good standard of living for all residents.

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

- Detailed policies and procedures incorporating relevant legislation were in place for DFG's and PSRG's, although they have currently exceeded their review date.
- All applications had been approved by a Senior Manager.
- Cost analyses were completed for each approved application.
- Invoices received were approved, processed and paid within 30 days.
- Land charges were placed were placed on applicable properties.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
Housing and Social Services colleagues should liaise with a view to agreeing that Occupational Therapists will continue their involvement with the client through to completion of the work. This would negate the need for private Occupational Therapists to be employed; reducing costs and providing continuity for the client.	High	31/12/10
The 'Conditions of Grant' form should either be signed by the client or incorporated into the application form to ensure that the client's	High	31/09/10

awareness of the conditions cannot be in doubt in any dispute.

Management should liaise with the ASCHH Finance Team and Corporate Accountancy to develop a system that maximises reclaimable VAT. The council is not claiming all VAT because clients are paying suppliers for alterations.	High	31/10/10
An officer other than the original case officer should also carry out the final inspection to ensure competency, transparency and separation of duties.	Medium	31/09/10
Management should arrange with the Payments Team for all future invoice payments to utilise the I-procurement system; ensuring that orders are properly raised and have the correct authorisation.	Medium	31/09/10
Receipt numbers should be recorded on the clients electronic 'Flare' records, ensuring that there is a record of payment should any disputes arise.	Medium	31/09/10
Reconciliations should be carried out on a regular basis to confirm that all income has been banked; otherwise errors and omissions may go undetected.	Medium	31/09/10

> **Management Comments -**The Private Sector Housing Adaptations, Grants and Energy Team have implemented all of the Internal Audit Report control improvements required within the agreed target dates. The only outstanding improvement is regarding management liaising with Social Services with a view to agreeing that Occupational Therapists will continue their involvement with the client through to completion of the work. This is now being reviewed as part of the BID for Integration of Occupational Therapy Services process which is due to be completed in March 2011.

Audit Title: Higher Mileage User Allowance
Assurance level: Limited

Employees who use their vehicles for the purpose of the performance of their duties are eligible to receive allowances for the use of their cars on business only after manager authorisation. Higher mileage users are employees whose council business mileage exceeds or is expected to exceed 30 miles per week and who are contractually required to have their vehicle available for use for work at all times .

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

- Where mileage was claimed log sheets were completed and submitted with the claims.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	
The Higher Car User Scheme should be reviewed to ensure it remains an appropriate use of Council funds.	High	31 March 2011
Managers should be requested to carry out an immediate review of staff currently receiving Higher Mileage Car User Allowance, to ensure the Council is not paying staff who are no longer eligible.	High	31 Dec 2010
The authorisation form for Higher Mileage users should be required to be kept on personnel files, otherwise there is no evidence to support the user's entitlement.	Medium	31 March 2011
Staff should be reminded that late mileage claims may not be paid as managers may not be able to properly check that the journeys were valid.	Low	1 Dec 2010
Staff should be reminded that if log sheets are not maintained of the journeys made, then entitlement to the allowance may be withdrawn as managers have no easy source to help them when conducting their monitoring of staff mileage.	Medium	31 Dec 2010

Management Comment - This limited assurance audit has highlighted a lack of managers understanding of their responsibility to check entitlement to higher mileage allowance on a yearly basis. A reminder will be issued. Overall the audit has highlighted the need to review the whole subject of higher mileage allowance, and this will be done early 2011.

Audit Title: Civic Centre Security – Manned Guarding Security Contract
Assurance level: Limited

Security at the Civic Centre has been undertaken by a Manned Guarding Services Contractor for the last 7 years.

The objective of the audit was to ensure that Civic Centre security arrangements are effectively managed and are efficient, effective and economical.

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

- The approval to follow a single tender action followed proper process under the Council's Procurement Code of Practice.
- Following a long vacancy, there is now a dedicated officer responsible for the management and monitoring of the contract.
- There is adequate contractor performance monitoring and reporting.
- As part of the Corporate Procurement Unit Strategy, a review was undertaken in 2009 which resulted in monetary savings on the contract of £184k.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target date
Award of any future contract should be through competitive tendering to ensure value for money and prevent any legal challenge.	High	31/01/11
Legal Services should be given sufficient time to provide comments on a recommendation to Cabinet.	High	Immediate
Contractor insurances and certifications required under the contract should be verified otherwise risks may not be covered resulting in loss to the Council.	High	31/03/11
Payments should not be made until the service has been provided to prevent the Council paying for work that may not be carried out.	High	Already implemented
Contractor invoices should be supported by certified operative time records to ensure payment based on actual hours worked.	High	31/10/10
Contract variation requests and authorisation by management to be clearly evidenced and held on file, otherwise payment for unauthorised or unnecessary work could result.	High	Already implemented
All stakeholders should be formally given the opportunity to contribute to contract specification requirements otherwise security requirements may not be fully identified, leaving property and staff at possible risk.	Medium	30/09/10
Future contract specification should include security arrangements for Council and other meetings as standard, otherwise value for money may not be achieved, and increased costs could result.	Medium	30/09/10

Written procedures should be drawn up for contractor invoice checking and payment, otherwise Financial Regulations may not be being met and incorrect payments could result.	Medium	Already implemented

> **Management Comments -** Recommendations have been agreed in conjunction with the Director of Finance, the Head of Procurement, and the Borough Solicitor. Improvements have been identified and some of the recommendations have already been implemented with the remainder to be implemented on the award of the new contract to be effective 1st March 2011.

Highways Maintenance (Responsive) – 2009/10 Review
Assurance level: Limited

Under the Highways Act 1980, the London Borough of Hillingdon has a statutory duty to carry out maintenance of highways. It includes roads, footways, drainages, signs, street furniture, winter road service and various other functions. Responsive maintenance is carried out by an in-house team as well as external contractors.

The objective of the audit was to provide management with an assurance that the systems and controls relating to the provision of highways responsive maintenance services are adequate and effective.

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

- Broadly, the terms and conditions of the Highways Responsive Maintenance contract are complied with and are satisfactory.

- The Insurance Highways database, maintained by the Highways Inspection Team and shared with the Insurance Team of this council, and used to challenge or repudiate the claims is fairly comprehensive

However, improvement is required in the following areas:

Control improvements required	Risk	Agreed Target Date
Management for Street Scene Maintenance should document and formally communicate the key processes and practices they expect staff to follow, otherwise staff may continue applying inconsistent practices leading to objectives not being achieved and/or the service costing more.	High	By end of December 2010
Clear guidance on variation level thresholds should be set and communicated to all relevant parties to ensure inappropriate variations are not authorised with consequent cost to the Council.	High	Implemented

Management should draw up clear guidelines for deciding which referrals from the ONYX system should be treated as urgent / emergency work to avoid inconsistent practices developing and inefficient use of resources.	High	By end of December 2010
Management should document the criteria / procedures for deciding which jobs should be allocated to the in-house team and which should go out to the external contractor. Otherwise inconsistent practices may develop, leading to inefficient use of resources.	High	By end of December 2010
Management should continue to monitor deadlines and the liquidated damages clause of the contract should be invoked if the contractor does not meet the target date. Failure to do so could lead to possible loss of compensation to the Council.	Medium	By end of December 2010

Management comments - Out of the five recommendations agreed, one has been implemented within the agreed target date. Documentation relating to the procedures and guidance is being developed and those outstanding four recommendations are anticipated to be implemented by the end of December 2010.

Disagreed Recommendations:

The Head of Highways and Green Spaces should consult the responsible cabinet member, for the formal approval of both the "Highways Maintenance Plan" and the "Highways Asset Management Plan" and ensure that the target dates set in the 2010/11 team plan for the finalisation and rollout of those plans are met. Without such strategic documents, the policy for delivering highways maintenance service will not be demonstrable and inconsistent practices may continue to be followed.	High	N/A

Management comment:
The team plan for 2010/11 quotes the target date to finalise and rollout both of the above documents to staff and other interested parties by 31st March 2011. Subsequent to the drafting of the team plan, the implementation of the BID programme has meant that these plans have been put on hold until the Deputy Director (Corporate Landlord) is in post and can take a view on the way forward

The key processes and practices that staff are expected to follow should include cross referencing between ONYX and EXOR systems and progression notes on both systems, otherwise staff may	High	N/A

continue applying inconsistent practices.

Management comment:
The reason cross referencing between ONYX and EXOR and progression notes on both systems is not done is less to do with unclear guidelines and more to do with the significant resource implication of doing this manually in all cases.

Management should consider issuing an individual order to the contractor in respect of each EXOR job ticket, instead of the present system of batching several job tickets under one order, and asking the contractor to raise the invoice as soon as each job has been completed. Failure to pay the contractor in time could lead to extra costs in terms of interest payable by the Council.

Medium   N/A

Management comment:
The number of EXOR tickets issued to the responsive maintenance contractor in 2009/10 was 719, and the number of applications received from them was 41. Issuing EXOR tickets singly would therefore represent a seventeen fold increase in the administration of works orders for this contract. Instead the % of works completed on time will continue to be monitored and improved, the importance attached to it demonstrated by the fact that it is key team target.

Software Licensing
Assurance level: Limited

In UK, the use of software is governed by the Copyright, Designs and Patents Act 1988. If evidence of software piracy is found on the council's IT hardware assets, the council could be held responsible for the actions of employees and can be sued for copyright infringement. There are also huge financial penalties for software licence infringements as well as the risk of loss of reputation.

The objective of the audit was to ensure software is procured and implemented in line with agreed standards that deliver value for money and all software in use is licensed.

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

- there is a ICT usage policy which stipulates (under the section of software) that software should only be procured and installed by ICT; sample testing confirmed compliance with the policy;

- the implementation of Centennial Discovery software allows the council to detect all machines that are on the network and collect information on all installed software automatically.

Improvements are required in the following areas:

Control improvements required	Risk	Agreed Target date
Having a dedicated software repository (currently held on a standalone server) from where software can be recovered in the event of a disaster.	High	30/11/10
Include requirements for software licence compliance and monitoring and refer to the Copyright, Designs and Patents Act (1988) and penalties from any breaches identified, in the ICT and Information Security Policy to ensure appropriate action can be taken.	Medium	31/03/11
Include in the induction programme for staff software licences and the consequences of breaches. Raising awareness helps to ensure greater compliance to the policy.	Medium	31/12/10
Update the current management procedure to include the handling of unauthorised software to ensure all breaches are captured and dealt with appropriately.	Medium	31/03/11
Restrict access to both the physical and software library to authorised ICT staff only.	Medium	31/10/10
Registering all the Council's IT hardware assets in Centennial and introduce a robust system of tracking and monitoring software on that cannot communicate with Centennial to enable effective monitoring and control.	Medium	31/12/10
Undertake regular reconciliations of software licences with actual software installed to ensure compliance.	Medium	31/03/11

Management Comments - Recommendations of the report have been agreed in conjunction with both the Head of ICT and Business Services and the Director of Finance. The above actions have largely been completed; those outstanding are scheduled to be signed off by the stated deadline.

Parking Permits
Assurance level: Limited

The annual parking report of 2008 highlighted that approximately 7,000 resident parking permits were issued to residents living within the borough where the Parking Management Scheme applies. There are 11 different types of parking permits which are available to residents, non-residents, businesses, employees and individuals who work

within the Borough. The Parking Administration Team are primarily responsible for processing and issuing parking permits except for the Brown Badge and Car Park Season Ticket permits which are administered by the Parking Operations Manager and Car Parks Manager respectively.

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

- permits are uniquely numbered, designed, tamperproof and colour coded to ease identification which prevents fraudulent copies being made;

- roles and responsibilities for issuing and monitoring parking permits are clearly defined;

- performance standards are in place for processing applications and issuing permits which are monitored on a regular basis by The Parking Services Manager.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
Core processes (operational and financial) should be documented for car park season tickets to ensure staff follow consistent practices.	Medium	31/10/10
Official application forms should be completed for brown badges to ensure fraudulent applications are not received.	Medium	31/03/11
Parking Services Management should consider recording car park season tickets on the Integrated Civic Processing System (ICPS) to ensure management information is readily available.	Medium	31/12/10
Parking management should explore implementing a more effective and economical process for collecting and processing income to ensure it is recorded and collected more efficiently.	Medium	31/03/11
Stock records for car park season tickets and brown badges should be maintained to ensure stock is not misappropriated.	High	31/10/10

Management Comment - Since the audit report was agreed in October 2010, the Parking Services team have introduced a number of amended procedures to address the concerns raised by Internal Audit. This has included introducing management controls on how stocks are held and accessed, and documenting core processes.

The managers for the individual areas have been involved in introducing the changes so that all of the staff are aware that audit controls have full management support.

Local Government Pension Scheme Governance

Assurance level: Satisfactory

The Local Government Pension Scheme (LGPS) collectively is the largest pension fund in the UK, though each pension authority manages its own fund.

The Council is the administering authority of the London Borough of Hillingdon Pension Fund and operates under the national LGPS.

The management and investment of monies is crucial to delivering members' benefits. Clear identification and separation of operational and oversight responsibilities is an essential part of the governance process.

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

- A new role of Corporate Pensions Manager has been created within Corporate Finance, part of the role of which will include specific responsibilities for Hillingdon Pension Fund governance compliance issues.

- The Pensions Committee has been made aware of Hillingdon Pension Fund governance issues via officer reports.

- Relevant and key pension information is published.

- The Pensions Committee has committed itself to receiving regular training.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
An action plan should be drawn up for the detailed compliance review of the core governance principles. This will allow the Pensions Committee to monitor progress against the plan to ensure compliance and identify any poor performance.	Medium	31/03/11
Management should review the codes currently adopted by fund managers to confirm that they conform to the Institutional Shareholders' Committee Statement of Principles. This will help ensure shareholders are obtaining good value from their investments without excessive risk.	Medium	Already implemented
The Council / Pensions Committee should undertake a self assessment of its effectiveness to ensure that it has the range of competencies necessary to oversee the fund management.	Medium	31/03/11

The Council pension web site needs regular review to ensure it is fit for purpose and includes the Pension Fund Governance Policy Statement otherwise scheme members may not be able to make properly informed decisions about their pensions.	Medium	31/03/11

Stray Dog Service
Assurance Level: Satisfactory

The Council provides an in-house service, operating between 8am and 4pm Monday to Friday. The service for the remaining hours and weekends is provided by a contractor, CES Ltd.

For each stray dog collected there is mandatory Government fine of £25, with the Council charging £30 for transportation and kennelling costs.

The objective of the audit is to ensure that the Stray Dog Service provided is efficient, effective and economical.

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

- A service is provided 24 hours a day, 365 days a year.
- Polices and procedures were in place on how to deal with stray and injured dogs.
- Forms were completed for all reports of stray dogs, with CCTV receiving the out of hour's calls.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
Consideration should be given to updating the contract with CES Ltd to include the provision of service should an emergency occur and the in-house service cannot be provided. Consideration should also be given to tendering the out of hours service to ensure Value for Money is achieved.	High	30/09/10
Consideration should be given into using alternative preventative measures from the RSPCA website, ensuring that all measures have been taken to reduce the number of stray dogs.	Medium	30/09/10
Management should liaise with the Payments Team with regard to using the I-Procurement system for all invoice payments, ensuring that orders have been raised and authorised correctly.	Medium	30/09/10

Management should liaise with CCTV Services to arrange for our reference numbers to be quoted to CES staff to include on their forms, ensuring a quick and easy process of matching dogs to forms.	Medium	30/09/10
Monthly reconciliations should be completed and signed by an independent officer, ensuring that all money has been received and banked correctly.	Medium	31/12/10

Culture and Arts
Assurance level: Satisfactory

The benefits of investing in culture and arts are both social and economic, such as making Hillingdon a good place to live and attracting business and tourism.

The Council Plan refers to LBH as "A Borough of Learning and Culture", and states that LBH will launch its Culture and Art Strategy to provide the right facilities and events for the residents of the Borough. Local Authorities were empowered to provide, arrange for the provision of, or make a financial contribution towards arts, culture and entertainment by the Local Government Act: 1972 (section 145).

There is a National Indicator for Culture & Arts & (NI 11 Engagement in the arts) the objective is to encourage more widespread enjoyment of culture and sport and to support talent and excellence

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

- Strategy - there is an approved 5 years Hillingdon Arts Strategy in place for 2005-10
- Delivery Plan- there is a plan in place to ensure the National Indicator (NI 11) of increasing attendance and participation in arts & culture events is achieved.

Improvements are needed to address risks in the following areas:

Control improvements required	**Risk**	**Agreed Target Date**
A new Strategy which includes the Cultural dimension should be produced and approved as soon as possible to ensure Cultural and Arts within London Borough of Hillingdon continue to be developed.	Medium	December 2010
Management information should be produced showing the actual achievement against the delivery plans (in the current Arts Strategy and NI11) otherwise Management have no tangible measure of the efficiency and effectiveness of the service provided.	High	December 2010

Financial Control in Compass Theatre to ensure complete and accurate information is maintained of daily transactions.	High	Immediate

Section 75 Agreement (2009/10 Review)
Assurance level: Satisfactory

The London Borough of Hillingdon (LBH) entered into an agreement with the Hillingdon Primary Care Trust (HPCT) in relation to funding of Learning Disability (LD) services under Section 75 of the National Services Act 2006. The agreement was for three years, commencing 1st April 2007.

The objective of the audit was to ensure that both parties complied with the terms and conditions of the agreement and that the controls relating to the funding of LD services were adequate.

We were pleased to note that:

- There is a Learning Development (LD) Partnership Board, consisting of representatives from a wide spectrum of stakeholders, which meets periodically and considers issues raised.

- Recovery of contributions from PCT has significantly improved and the account is now up to date.

- Majority of the items on the Joint Learning Disabilities review Improvement Plan have been completed and the final version is being updated for submission to the Care Quality Commission (CQC).

- The 2008/09 annual Performance Assessment of the Adult Social Care Services, carried out by the Care Quality Commission, scored the overall performance of this Council to be "WELL".

Improvement is required in the following areas:

Control improvements required	Risk	Agreed Target Date
A number of monitoring arrangements have been rendered redundant during the term of the existing Agreement by the DoH. Therefore the revised funding agreement for Learning Disabilities should only include those clauses which reflect current working practices. Otherwise officers may be confused over which clauses are currently operating.	Medium	31/12/10
LBH management should ensure that HPCT has carried out all employment and regularity checks. This will reduce the risk of exposing clients to employees who may be a threat.	Medium	31/10/10

Research & Statistics

Assurance Level: Full

The Performance and Analytical Services Team are responsible for collating information on children and young people and producing statistical intelligence that can be used to improve services across the Council.

All data used is compared with national figures and reports are produced that assist schools in meeting their obligations as per the Education Act of 2005.

The objective of the audit was to ensure that information obtained was accurate, up to date and was used in a way that did not breach Data Protection legislation.

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

- Up-to-date policies and procedures were in place detailing the various reports required.
- Data was obtained from a secure and reliable source.
- Access to data was password protected.
- Data Protection legislation was adhered to.

Abandoned and Untaxed Vehicles
Assurance level: Full

An abandoned vehicle is where the vehicle has been unattended for at least a week and the vehicle is untaxed, (source: horizon).

The Refuse Disposal (Amenity) Act 1978 (RDA) places a duty on relevant local authorities (i.e. waste collection authorities (WCAs)) to remove vehicles within their area which they believe to have been abandoned.

The objective of the audit is to ensure abandoned and untaxed vehicle management is efficient, effective and economical within the borough.

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

- policies and procedures are in place;
- roles and responsibilities are clearly defined;
- efficient and economical removal of abandoned vehicles;
- efficient routes to report abandoned vehicles;
- adequate performance framework in place.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
More favourable contract terms could be negotiated with vehicle removal companies to ensure that the council is achieving consistency and value for money regarding pricing and quality.	Low	November 2010

Pooled Cars Usage Audit 2010/11

As part of our anti-fraud work plan 2010/11, we carried out a probity audit of pooled car usage. The results of our testing identified that improvements were needed in the following areas:

Control improvements required	Risk	Agreed Target Date
Office Managers should not authorise pool car usage or release pool cars to members of staff until they have presented their valid driver's licence to ensure that the council's vehicles insurance policy is not rendered invalid and the council is not exposed to litigation in the event the member of staff is involved in an accident.	High	December 2010
The Transport Manager should regularly reconcile fuel purchased to the miles driven to ensure that the rate per mile is within an acceptable range.	High	December 2010
The Transport Manager should introduce Pool Car authorisation forms with provision for unit Managers Authorisation in Harlington Depot, to ensure that pool cars are not used on personal business or without unit Managers authority.	Medium	December 2010

Football Foundation Grant Audit – We audited the claim for the Botwell Football Foundation Grant and certified the claim as fairly representing the eligible expenditure in accordance with the grant's conditions.

Local Area Agreement Reward Grant - We audited the outturn performance for all indicators on the LAA Reward Grant claim and were satisfied that the authority had in

place adequate systems to produce all the performance data and that the claim accurately detailed performance in relation to the targets agreed in the Authority's LAA.

Council Tax and National Non Domestic Rates - Contractor Visit - Together with management from the Revenues Service, we visited 3 of the operational sites used by the contractor for Council Tax and NNDR. We were given the opportunity to observe the various operations being undertaken and ask questions of the contractor's management. There did not appear to be any apparent control weaknesses, but a full audit is due in Quarter 4 where controls will be more robustly identified and tested.

Schools' Audits

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

2010/11	Assurance Level
Schools - Primary	
Cherry Lane	Limited
Field End Infants	Satisfactory
Harefield infants	Satisfactory
Botwell	Satisfactory
Dr Tripletts	Satisfactory
Rabbsfarm Primary	Satisfactory
Highfield	Satisfactory
St Catherine's	Satisfactory
Oak farm Infants	Satisfactory
Breakspear Junior	Full
Schools - Special	
Chantry	No Assurance

3. Follow up audits

3.1. We continue to make progress in following up and clearing action points from previous audits.

3.2. The table below shows the results of follow ups for general audits and school audits. Implementation rates on follow ups has dropped slightly from 84% to 79%.

AUDIT TITLE	DATE ORIGINAL REPORT ISSUED	HIGH	MEDIUM	LOW		IMPLEMENTED HIGH	IMPLEMENTED MEDIUM	IMPLEMENTED LOW		NOT IMPLEMENTED HIGH	NOT IMPLEMENTED MEDIUM	NOT IMPLEMENTED LOW	REVISED TARGET DATE
Primary Sickness Scheme	29-Jan-10	3	6	1		2	6	0		1	0	1	Dec-10
Investigation 15	27-Aug-09	5	0	0		5	0	0		0	0	0	N/A
Building Control	16-Apr-10	0	1	0		0	1	0		0	0	0	N/A
Home Care in House Provision	13-May-10	3	4	2		0	3	1		3	1	1	Nov-10
Parking Management	04-May-10	0	1	0		0	1	0		0	0	0	N/A
Property Databases	07-Jan-09	1	0	2		1	0	2		0	0	0	N/A
Subsistence	09-Jul-10	4	0	0		2	0	0		2	0	0	Sep-11
London Tenders Portal	13-Oct-09	1	0	0		1	0	0		0	0	0	N/A
CRM Application Follow up	16-Dec-09	0	3	1		0	3	1		0	0	0	N/A
Budgetary Control	02-Mar-10	0	6	2		0	2	0		0	4	2	Mar-11
Axxia	16-Apr-10	0	2	5		0	1	0		0	1	5	Jan-11
Pensioners Abroad - Life Certificates	19-May-10	0	0	2		0	0	2		0	0	0	N/A
Estates and Valuations	19-Jul-10	1	5	2		0	2	2		1	3	0	Mar-11
ICT Risk Management	25-Jun-10	0	1	0		0	1	0		0	0	0	N/A
Oracle Financials	25-Jun-10	0	1	0		0	1	0		0	0	0	N/A
Utilities Gas and Electricity	26-Mar-10	0	1	1		0	0	0		0	1	1	Mar-11
Breakspear Crematorium	06-May-10	2	6	0		2	4	0		0	2	0	Jan-11
Pension Administration	08-Jan-09	0	1	0		0	0	0		0	1	0	Dec-10
General Ledger	17-Jun-09	0	1	1		0	1	1		0	0	0	N/A
Contract Register & Rationalisation	03-Jun-10	0	2	0		0	2	0		0	0	0	N/A
Chrysalis	11-Feb-10	2	2	1		2	2	1		0	0	0	N/A
HR Payroll Trigger Dates	29-Jun-10	4	4	0		3	2	0		1	2	0	Dec-10
Debt Recovery Processes - 2009/10 Review	10-May-10	0	6	2		0	3	2		0	3	0	Mar-11
Web Content Management (ICT)	04-Apr-08	1	0	0		1	0	0		0	0	0	N/A
MCP - Contracts Current	25-May-10	8	2	1		5	2	0		3	0	1	Dec-10
Belmore Primary	13-Nov-09	0	1	0		0	1	0		0	0	0	N/A
Charville Primary	12-Nov-09	1	0	0		0	0	0		1	0	0	Dec-10
Cranford Park Primary	05-Nov-09	0	1	0		0	1	0		0	0	0	N/A
Harlyn Primary	23-Apr-10	2	5	0		2	5	0		0	0	0	Dec-10
Wood End Park	11-Feb-10	1	7	4		0	7	4		1	0	0	Dec-10
Hillingdon Primary	17-Mar-10	0	5	3		0	5	3		0	0	0	N/A
Hillside Junior	03-Mar-10	2	4	3		2	4	3		0	0	0	N/A
Hayes Park Primary	10-Feb-10	1	2	0		1	2	0		0	0	0	N/A
Pinkwell Primary	21-May-10	4	5	2		4	4	2		0	1	0	Dec-10

AUDIT TITLE	DATE ORIGINAL REPORT ISSUED	HIGH	MEDIUM	LOW		IMPLEMENTED HIGH	IMPLEMENTED MEDIUM	IMPLEMENTED LOW		NOT IMPLEMENTED HIGH	NOT IMPLEMENTED MEDIUM	NOT IMPLEMENTED LOW	REVISED TARGET DATE
William Byrd Primary	30-Apr-10	2	1	2		1	1	2		1	0	0	Jan-11
Barnhill Community High	09-Oct-09	0	1	2		0	0	2		0	1	0	Mar-11
Bishopshalt	02-Feb-10	4	9	3		4	9	3		0	0	0	N/A
Harlington Community	01-Feb-10	0	6	3		0	6	3		0	0	0	N/A
Haydon	01-Feb-10	7	4	0		7	4	0		0	0	0	N/A
Northwood	23-Jul-09	1	4	0		1	4	0		0	0	0	N/A
Rosedale College	11-Feb-10	1	2	0		1	2	0		0	0	0	N/A
Uxbridge High	08-Mar-10	0	2	3		0	2	3		0	0	0	N/A
Vyners	12-Mar-10	2	7	5		2	7	5		0	0	0	N/A
Schools Private Funds	01-Feb-10	1	0	0		1	0	0		0	0	0	N/A
Email Security and Management ICT 2nd f-up	27-May-09	0	3	0		0	2	0		0	1	0	Dec-10
Waste - Civic Amenity sites – excludes 3 recommendations not yet due	04-Jun-10	3	1	3		1	1	3		2	0	0	Dec-10
Physical and Environmental Controls	01-Mar-09	0	2	5		0	1	5		0	1	0	Mar-11
Highways Planned Maintenance - 2009/10 Review	26-Jan-10	0	4	0		0	1	0		0	3	0	Mar-12
Securicor	10-Mar-08	3	0	0		2	0	0		1	0	0	Apr-11
Payroll Review f-up	17-Aug-10	4	2	1		3	0	1		1	2	0	Mar-11
Business Continuity & Emergency Planning	08-Jun-09	1	1	0		0	1	0		1	0	0	Dec-10
		75	134	62		56	107	51		19	27	11	
	% Implemented by Risk					75%	80%	82%					
	Overall % Implemented									79%			
	Overall % Not Implemented									21%			

3.3. Details of audits followed up, but where High or Medium risk issues remain outstanding are as follows:

Audit Title	No. of Outstanding Recommendations	Revised Target Date	Comment
Ocella	2	Sep 2010	Follow up In progress
Carefirst Debtors- 2009/10 Review	1	Mar 2011	
Environmental Services Application (M3) 09/10	8	Dec 2010	Includes 1 Low
Remote Access(ICT)	2	Apr 2011	
Hillingdon Grid for Learning	1	Sep 2010	Follow up in progress
Business Continuity Management & C/ E	1	Dec 2010	
Pension Administration	1	Dec 2010	
Data Security and Transfer	1	Dec 2010	
Debt Recovery Processes - 2009/10 Review	3	Mar 2011	
Home Care In-House Provision	5	Nov 2010	Includes 1 Low
Breakspear Crematorium	2	Jan 2011	
Subsistence	2	Sep 2011	
Charville Primary	1	Dec 2010	
Wood End Park	1	Dec 2010	
Pinkwell Primary	1	Dec 2010	
William Byrd Primary	1	Jan 2011	
Barnhill Community High	1	Mar 2011	
Utilities Gas and Electricity	2	Mar 2011	Includes 1 Low
Estates and Valuations	4	Mar 2011	
Budgetary Control	6	Mar 2011	Includes 2 Low
Primary Sickness Scheme	2	Dec 2010	Includes 1 Low
Commercial Properties	2	Dec 2010	
Email Security & Management	1	Dec 2010	
Private Sector Leasing 07/08	3	Sep 2010	Follow up in progress
Private Sector Leasing 09/10	1	Dec 2010	
Major Planning Applications	5	Sep 2010	Includes 1 Low. Follow up in progress
Section 106	2	Dec 2010	Includes 1 Low
Pension Administration	1	Dec 2010	

Audit Title	No. of Outstanding Recommendations	Revised Target Date	Comment
Helpdesk Review	1	Apr 2011	
Data Security and Transfer	1	Dec 2010	
ICT - Business Continuity Management	2	Dec 2010	
Northgate Application Review	2	Jun 2010	Follow up in progress
Payroll 08/09	1	Sep 2010	Follow up in progress
Payroll 09/10	3	Mar 2011	
Housing Benefits Subsidy 2009/10 Review	1	Aug 2010	Follow up in progress
Securicor	1	Apr 2011	
Payroll Expenses	1	Sep 2010	Follow up in progress
Email Security and management	1	Dec 2010	
IT Physical and Environmental Security	1	Mar 2011	
Waste - Civic Amenity sites	2	Dec 2010	
Highways - Planned	3	Mar 2012	
MCP Contracts Pre-Tender	1	Sep 2010	Follow up in progress
MCP – Contracts Current	4	Dec 2010	
AXXIA System	6	Jan 2011	Includes 5 Low
HR Payroll Changes & Trigger Dates	3	Dec 2010	
Performance Management	2	Feb 2011	Includes 1 Low
Subsistence	2	Sep 2010	Follow up in progress

4. Advice Guidance and Consultancy

Management continue to request ad hoc advice from us on operational issues within their service area and we have representatives on a number of project teams; the Social Care Transformation Board, the Adult Social Care Information Systems Modernisation Programme Board and the Electronic Social Care Record Project Team.

5. Anti Fraud Work

5.1. We completed 2 anti-fraud audits during the period. Summaries of their outcomes are detailed below:

Vehicle Driving Away Cancellations
We reviewed whether cancellation of Penalty Charge Notices within the borough were monitored to identify any trends or correlations with specific Civil Enforcement Officers or certain areas of the borough. We found the controls in place to monitor these cancellations were adequate with reports being produced on a monthly basis to monitor the performance of both Mouchel and Parking Administration.

Pooled Car Usage
No major concerns were identified but some improvements were recommended as detailed earlier in this report.

Fraud Awareness
5.2. An e-learning programme on Fraud Awareness was rolled out at the end of July, starting with the Adult Social Care, Health and Housing directorate. Since then 46 staff have completed the e-learning. A new Learning Pool module has just been released and this will replace the old module.

5.3. Two Fraud Awareness sessions for all new managers who started after the March 2010 sessions were delivered and 43 managers attended, including some managers who were previously Hillingdon Homes staff. Two more session are scheduled for February/March 2011.

NFI
5.4. Data was submitted to the Audit Commission for the National Fraud Initiative 2010/11 and we await the data match output which is expected in January 2011.

Other work
5.5. A review of the Conflicts of Interest policy and procedures has been undertaken to identify any gaps. Proposals to change the policy and procedures will be taken up with the Head of Legal Services.

5.6. There are 6 confidential investigations underway and the results of these will be reported upon conclusion of the investigations.

The outcomes of the confidential investigations that we have completed are as follows:-

- **Investigation 32 -** During our work on the Conflicts of Interest policy and procedures, we identified an employee who was carrying out undeclared private work. However, upon investigation no conflict was identified and the officer has now completed a declaration and submitted it to their manager.

Internal Audit Plan 2010-11 Progress							
Audit Title	**Status**	**Date Finalised**	**Assurance Level**	**Date of Last Follow Up**	**Number of outstanding recommendations**		
					H	**M**	**L**
CROSS CUTTING CORPORATE ISSUES							
Anti Fraud and Investigation							
Taxes Management Act							
National Fraud Initiative (NFI)	Ongoing						
Anti Fraud Promotion	Ongoing						
Fraud/Irregularity Investigations	Ongoing						
Planned proactive (to be determined)	Ongoing						
- Pensioners Abroad - Life Certificates	Finalised	19/5/10	Satisfactory	Oct 10	0	0	0
- Subsistence	Finalised	6/7/10	Satisfactory	Oct 10	2	0	0
- Council Tax Student Exemptions	Finalised	15/6/10	Full		0	0	0
- Agency/Consultancy Staff	Drafting						
- Pooled Car Usage	Finalised	19/11/10	N/A		1	3	0
- VDA Cancellations	Finalised	15/09/10	N/A	N/A	0	0	0
- Increases in Pay Rate	In Progress						
- Overtime	Planning						
- Car Mileage Agency Staff	In Progress						
Other Cross-Cutting							
Annual Governance Statement - Audit	Completed						
Annual Governance Statement - Input	Ongoing						
Advice and Information (Ad hoc)	Ongoing						
Consultancy Advice - Specific Projects	Ongoing						
Carbon Reduction Strategy							
IT Policy Compliance							
Records Management	Drafting						
Healthy Hillingdon	Planning						

Internal Audit Plan 2010-11 Progress							
Audit Title	**Status**	**Date Finalised**	**Assurance Level**	**Date of Last Follow Up**	**Number of outstanding recommendations**		
Compliance with Driving Policy	Planning						
Misc Audit Tasks							
Follow ups	Ongoing						
Brought forward Audits	Completed						
FINANCE & RESOURCES							
Risk Management	Drafting						
Payroll - Starter & Leaver testing	In Progress						
Debtors							
Debtors - ASC Protocol							
CT/NNDR - Contractor visit	Completed						
CT/NNDR - System							
LG Pension Scheme - Governance	Finalised	30/09/10	Satisfactory		0	5	1
Online Payment Management Project							
Creditors							
Creditors - Protocol							
General Ledger	In Progress						
Blue Badges	Finalised	9/11/10	No Assurance		9	8	4
DCEO							
Risk Management	Drafting						
Performance Reward Grant (LAA)	Completed	30/11/10	N/A		0	0	0
Economic Development							
Grants to Voluntary Organisations	Finalised	9/6/10	Satisfactory		0	4	0
Learning & Development	Planning						
Establishment Control and Authorisation	In Progress						

Internal Audit Plan 2010-11 Progress							
Audit Title	**Status**	**Date Finalised**	**Assurance Level**	**Date of Last Follow Up**	**Number of outstanding recommendations**		
EDUCATION & CHILDREN'S SERVICES							
Risk Management	Drafting						
Schools - Primary							
Cowley St Laurence	Finalised	21/5/10	Satisfactory		2	5	5
Harefield Infants	Finalised	18/10/10	Satisfactory		1	2	0
Cherry Lane Primary	Finalised	02/09/10	Limited		6	6	3
Glebe Primary	Finalised	19/7/10	Satisfactory		1	5	0
Coteford Infants	Finalised	26/6/10	Satisfactory		0	6	3
Botwell House	Finalised	03/09/10	Satisfactory		2	1	0
Breakspear Junior	Finalised	17/09/10	Full		0	0	2
Dr Tripletts CE	Finalised	16/09/10	Satisfactory		3	7	1
Field End Infants	Finalised	28/09/10	Satisfactory		1	1	1
St Catherine's RC Primary	Finalised	07/10/10	Satisfactory		1	6	1
Oak Farm Infants	Finalised	30/09/10	Satisfactory		2	4	2
Highfield Primary	Finalised	12/11/10	Satisfactory		1	2	1
Rabbsfarm Primary	Finalised	11/10/10	Satisfactory		2	5	2
West Drayton Primary	Draft Issued						
Guru Nanak Sikh Primary							
Lady Bankes Junior							
St Andrew's CE Primary	Draft Issued						
Brookside Primary							
Warrender Primary							
Harefield Junior							
Longmead Primary							
Whiteheath Junior							
Heathrow Primary							

Internal Audit Plan 2010-11 Progress							
Audit Title	**Status**	**Date Finalised**	**Assurance Level**	**Date of Last Follow Up**	**Number of outstanding recommendations**		
Lady Bankes Infants							
Minet Junior School	Draft Issued						
Oak Farm Junior							
Newnham Infants							
Grange Park Junior							
Sacred Heart RC							
Belmore Primary							
Charville Primary							
Field End Junior							
Harlyn Primary							
Hillside Junior							
Wood End Park Primary							
Secondary							
Swakeleys	Finalised	18/6/10	Satisfactory		3	3	1
Special							
Chantry School	Finalised	11/11/10	No Assurance		17	11	0
Grangewood School	Draft Issued	18/10/10					
Other School Related							
~~FMSIS Certification~~	Deleted	N/A	N/A	N/A	N/A	N/A	N/A
School Liaison/Newsletter/briefings	Ongoing						
~~BS21~~	No longer applicable	N/A	N/A	N/A	N/A	N/A	N/A
~~Pupil Transport~~	Deferred to 11/12	N/A	N/A	N/A	N/A	N/A	N/A
Education - Looked After Children	In Progress						
Section 52	In Progress						
Overpayments	Drafting						

Internal Audit Plan 2010-11 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of Last Follow Up	Number of outstanding recommendations		
CHILDREN'S SERVICES							
Contact Point	Completed	N/A	N/A	N/A	N/A	N/A	N/A
Child Protection and Reviewing	Planning						
Referral and Assessments	Planning						
Placements	Deferred to Q4						
Research and Statistics	Finalised	03/09/10	Full		0	0	1
Target Youth Support							
Children's Centre's	Draft Issued						
Extended Schools	In Progress						
~~EMAS~~	Discontinued	N/A	N/A	N/A	N/A	N/A	
Youth Offending Service	Finalised	6/8/10	Full		0	3	0
ADULT SOCIAL CARE HEALTH & HOUSING							
Risk Management	Drafting						
~~Community Transport~~	Deferred to 11/12						
Equipment and Adaptations (All client groups)	Draft Issued						
Financial Assessments	In Progress						
Self Directed Support	In Progress						
Housing							
Hillingdon Homes Dissolution	Ongoing						
Supporting People	Drafting						
Housing & Council Tax Benefit	In Progress						
Private Sector Renewal & Disability Grant	Finalised	30/09/10	Limited		3	4	2
Older People's Care							
Homecare - Contract Provision	Planning						

Internal Audit Plan 2010-11 Progress							
Audit Title	**Status**	**Date Finalised**	**Assurance Level**	**Date of Last Follow Up**	**Number of outstanding recommendations**		
Residential Block Contracts							
Residential Spot Contracts							
Residential to Independent living							
People with Physical and Sensory Disability							
Children with Disabilities - Transition	In Progress						
Stroke Care Grant	Completed						
Other Adult Services							
Safeguarding Adults	Planning						
ENVIRONMENT AND CONSUMER PROTECTION							
Risk Management							
Street Cleaning	Drafting						
Improvement Projects							
Parking Cash Collection							
Parking Permits (Residents, Visitors & Brown Badges)	Finalised	12/10/10	Limited		1	4	1
Stray Dog Service	Finalised	14/09/10	Satisfactory		2	7	2
Abandoned & Untaxed Vehicles	Finalised	09/09/10	Full		0	0	1
PLANNING AND COMMUNITY SERVICES							
Risk Management							
Major Construction Projects							
Individual Project Management x 2							

Internal Audit Plan 2010-11 Progress							
Audit Title	**Status**	**Date Finalised**	**Assurance Level**	**Date of Last Follow Up**	**Number of outstanding recommendations**		
Property							
Civic Centre Security contract	Finalised	21/09/10	Limited		6	3	0
~~Civic Centre Mechanical and Electrical contract~~	Deferred to 11/12						
Facilities Management Contract							
Utilities - Water							
Arts, Culture, Libraries & Adult Education							
Adult Education							
Culture and Arts Strategy	Finalised	11/11/10	Satisfactory		4	3	0
Sport and Leisure							
Fusion Management Contract	In Progress						
~~Leisure Facilities Management Contract~~	Deferred to 11/12						
Contingency							
Audits							
S31/1717 NEW BURDENS (EFFICIENCY INFORMATION AND COUNCIL TAX DEMAND	Completed						
Conflicts of Interest	In Progress						
Higher Mileage User Status	Finalised	17/11/10	Limited		2	2	1
Engineering Consultancy	Drafting						
Payment Vouchers - Non-Invoice Payments	Completed	07/09/10	N/A	N/A	N/A	N/A	N/A
Investigation 028	In Progress						

Internal Audit Plan 2010-11 Progress							
Audit Title	**Status**	**Date Finalised**	**Assurance Level**	**Date of Last Follow Up**	**Number of outstanding recommendations**		
Investigation 029	In Progress						
Investigation 030	Completed	1/10/2010	N/A				
Investigation 031	In Progress						
Investigation 032	Completed						
Entertainment License Review	Drafting						
Investigation 033	Completed	1/10/2010	N/A	N/A	N/A	N/A	N/A
Investigation 034	In Progress						
Investigation 035	In Progress						
Hayes and Harlington Association	In Progress						
Investigation 036	In Progress						
ICT audit contract							
Disposals	Finalised	Sept	Satisfactory		0	3	1
Liquid Logic	In Progress						
Software Licensing	Finalised	Oct	Limited		1	11	2
Oracle Financials- Debtors							
E-Payments Project							
Information Assurance & Security	Draft Issued						

Internal Audit Plan 2009-10 Progress							
Audit Title	**Status**	**Date Finalised**	**Assurance Level**	**Date of last Follow up**	**Number of outstanding recommendations**		
CROSS CUTTING CORPORATE ISSUES							
Budgetary control	Finalised	02/03/10	Satisfactory	15/11/10	0	4	2
Performance Management	Finalised	29/03/10	Satisfactory	Aug 2010	1	1	0
Flexi Leave - Monitoring, Approval and Control	Finalised	15/7/10	Limited	Follow up in progress	6	0	0
DEPUTY CHIEF EXECUTIVE/FINANCE & RESOURCES							
Chrysalis	Finalised	11/02/10	Satisfactory	03/11/11	0	0	0
HR Payroll changes and trigger dates	Finalised	29/6/10	Limited	23/11/10	1	2	0
Payroll	Finalised	17/08/10	Limited	Nov 2010	1	2	0
Corporate Property							
Estate and Valuation Service	Finalised	19/7/10	Satisfactory	19/11/10	1	3	0
Utilities Contracts Gas & Electricity	Finalised	26/03/10	Satisfactory	Nov 2010	0	1	1
Legal							
Freedom of Information /Data Protection	Finalised	11/06/10	Satisfactory	Follow up in progress	1	8	1
AXXIA System	Finalised	16/04/10	Satisfactory	Sept 2010	0	1	5
Debt Recovery Processes	Finalised	10/5/10	Satisfactory	22/11/2010	0	3	0
Major Construction Projects							
Contracts - Pre Tender	Finalised	30/10/09	Satisfactory	11/08/2010	1	0	0
Contracts - Current	Finalised	25/05/10	Limited	09/11/2010	3	0	1
Procurement							
Due North System	Finalised	13/10/09	Satisfactory	09/11/2010	0	0	0
Contract Register and Rationalisation	Finalised	3/6/10	Satisfactory	Nov 2010	0	0	0
ENVIRONMENT & CONSUMER PROTECTION							

Internal Audit Plan 2009-10 Progress							
Audit Title	**Status**	**Date Finalised**	**Assurance Level**	**Date of last Follow up**	**Number of outstanding recommendations**		
Grounds Maintenance Contracts - Parks and Open spaces	Finalised	23/02/10	Satisfactory	Follow up in progress	0	4	0
Highways Reactive Maintenance	Finalised	7/9/10	Limited		6	2	0
Highways Planned Maintenance	Finalised	26/01/10	Satisfactory	10/11/10	0	3	0
Parking Management Schemes - Authorisation and Control of	Finalised	4/5/10	Full		0	0	0
Breakspear Crematorium	Finalised	06/05/10	Satisfactory	18/11/10	0	2	0
Domestic Waste Collection & Disposal	Finalised	3/6/10	Limited	Nov 10	2	3	0
PLANNING AND COMMUNITY SERVICES							
Major Applications	Finalised	15/04/10	Satisfactory	Follow up in progress	1	3	1
Building Control	Finalised	16/4/10	Full	06/09/2010	0	0	0
CHILDREN'S SERVICES							
Nursery Education - Private Provision	Finalised	15/7/10	Satisfactory	Follow up in progress	11	6	1
Asylum Accommodation	Finalised	23/04/10	Satisfactory	Follow up in progress	2	8	2
Asylum Finance	Finalised	23/04/10	Full		0	2	1
Schools - Primary							
Belmore Primary	Finalised	16/11/09	Satisfactory	Sep 10	0	0	0
Charville Primary	Finalised	12/11/09	Satisfactory	Sep 10	1	0	0
Cranford Park Primary	Finalised	05/11/09	Satisfactory	Sep 10	0	0	0
Harlyn Primary	Finalised	23/04/10	Satisfactory	Sep 10	0	0	0
Hayes Park Primary	Finalised	11/02/10	Satisfactory	Sep 10	0	0	0
Hillingdon Primary	Finalised	17/03/10	Satisfactory		0	0	0
Hillside Junior	Finalised	03/03/10	Satisfactory	Sep 10	0	0	0
Pinkwell Primary	Finalised	21/05/10	Satisfactory	Oct 10	0	1	0
William Byrd Primary	Finalised	30/4/10	Satisfactory	Oct 10	1	0	0

Internal Audit Plan 2009-10 Progress					Number of outstanding recommendations		
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up			
Wood End Park	Finalised	11/2/10	Satisfactory	Sep 10	1	0	0
Schools - Secondary							
Barnhill Community High	Finalised	09/10/09	Limited	Sep 10	0	1	0
Bishopshalt	Finalised	2/02/10	Satisfactory	Sep 10	0	0	0
The Douay Martyrs	Finalised	20/11/09	Satisfactory		3	3	3
Harlington Community	Finalised	2/2/10	Satisfactory	Sep 10	0	0	0
Haydon	Finalised	2/2/10	Limited	Sep 10	0	0	0
Mellow Lane	Finalised	27/11/09	Satisfactory		2	5	3
Northwood	Finalised	06/07/09	No Assurance	Sep 10	0	0	0
Rosedale College	Finalised	11/2/10	Satisfactory	Sep 10	0	0	0
Uxbridge High	Finalised	08/03/10	Satisfactory	Sep 10	0	0	0
Vyners	Finalised	12/03/10	Satisfactory	Sep 10	0	0	0
Ruislip High Secondary School	Finalised	25/03/10	Satisfactory	Follow up in progress	4	5	2
Other School Related							
Primary Sickness Scheme	Finalised	29/01/10	Satisfactory	06/09/10	1	0	1
Hillingdon Grid for Learning	Finalised	2/12/09	No Assurance	May 2010 – further follow up in progress	0	1	0
Schools Private Funds	Finalised	12/2/10	Satisfactory	Oct 2010	0	0	0
ASCHH							
Finance systems							
Carefirst Debtors	Finalised	12/2/10	Satisfactory	Jun 2010	1	0	0
Housing							
Private Sector Leasing	Finalised	23/06/10	Satisfactory	Follow up in progress	0	3	0
Temporary Accommodation (formerly B&B)	Finalised	26/08/10	Limited	Implemented date March 2011	0	2	1
Housing Benefit Subsidy	Finalised	28/10/09	Full		0	1	0
Older People's Care							
Homecare In-House Provision	Finalised	13/05/10	Satisfactory	23/09/2010	3	1	1

Internal Audit Plan 2009-10 Progress					Number of outstanding recommendations		
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up			
Learning Disabilities							
Sec 75 Agreement (Funding of LD Services)	Finalised	6/10/10	Satisfactory		0	2	0
Mental Health Service							
Mental Health Service	Finalised	29/06/10	Limited	Follow up in progress	0	8	1
ICT Contracted Days							
IT Risk Management	Finalised	29/06/2010	Satisfactory	19/11/10	0	0	0
IT Disaster Recovery	Finalised	14/04/10	Limited	Follow up in progress	1	3	0
CRM Application (Onyx)	Finalised	24/12/09	Limited	Nov 2010	0	0	0
Environmental Services Application	Finalised	25/08/09	Limited	29th June 2010	1	6	1
Oracle Financials	Finalised	29/06/2010	Satisfactory	Nov 2010	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
COUNCIL-WIDE ISSUES							
Property Databases	Finalised	07/01/09	Satisfactory	Nov 10	0	0	0
FINANCE & RESOURCES							
Payroll	Finalised	06/08/09	Satisfactory	Nov 10	0	1	0
General Ledger	Finalised	17/06/09	Satisfactory	Nov 10	0	0	0
Payroll Expenses Procedures	Finalised	23/12/08	Limited	Feb 10	1	0	0
Pensions Admin	Finalised	07/01/09	Satisfactory	Nov 10	0	1	0
Commercial Properties	Finalised	11/09/08	Satisfactory	March 2010	-	2	-
ENVIRONMENT & CONSUMER PROTECTION							
Business Continuity & Emergency Planning	Finalised	08/06/09	Limited	Aug 2010	1	0	0
PLANNING & COMMUNITY SERVICES							
S106 Planning Gain	Finalised	15/06/09	Satisfactory	Aug 2010	1	0	1
IT Audits							
IT Physical and Environmental Security	Finalised	25/03/09	Satisfactory	Nov 2010	0	1	0
Helpdesk Application	Finalised	05/03/09	Satisfactory	Aug 2010	0	1	0
Remote Access (ICT)	Finalised	29/7/09	Satisfactory	Sep 2009	0	2	0
Northgate Application Review	Finalised	25/03/09	Satisfactory	Follow up in progress	0	1	1
Ocella Application Review	Finalised	April 09	Limited	July 2010	0	2	0
IT Data Security and Transfer (from Contingency)	Finalised	26/03/09	Limited	August 2010	0	1	0
Email Security and Management	Finalised	27/05/09	Limited	Nov 2010	0	1	0

PLAN 2007-8

Audit Title	Status	Assurance Level	Number of outstanding recommendations			Comments
			High	Med	Low	
ADULT SOCIAL CARE, HEALTH & HOUSING						
Private Sector Leasing	✓	✓	1	1	1	Followed up as part of Feb 2010 audit – Revised dates Dec 2010
FINANCE & RESOURCES						
ICT						
Website Content Management System	✓	✓	0	0	0	Followed up November 2010
Business Continuity Planning	✓	✓	0	2	0	2nd Follow up August 2010 – revised date Dec 2010
FINANCE AND RESOURCES						
Securicor Collection	✓	⇩	1	0	0	Follow up November 2010 – revised date April 2011