

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 20 November 2010 to 31 January 2011. 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. There are no significant causes for concern at this time with the levels of assurance being reported to the committee. Only one audit, a junior school, received Limited assurance in the current report and plans are in place to address the weaknesses identified. All other audits had Satisfactory assurance with one audit having Full Assurance.

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, 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.

Healthy Hillingdon – The Health and Social Care Bill is currently passing through Parliament and this legislation intends to abolish Primary Care Trusts (PCTs) and transfer local health improvement functions from PCTs to local authorities. It would also give local authorities responsibilities for coordinating the commissioning of local NHS services, social care and health improvement. With these major changes coming in, the audit has been deferred until 2011/12.

Carbon Reduction Strategy –The Government has announced changes to the Carbon Reduction Commitment Scheme (CRC) which will delay implementation until 2012.

Utilities – Water – This audit was included in the 2010/11 plan as it was anticipated that management would have implemented an action plan that had a dedicated focus on reducing water usage within the borough agreed following the 2009-10 audit. In planning the 2010-11, it became clear that the recommended actions would not be fully in place until March 2010. The audit has therefore been deferred until 2011-12.

Primary Schools – 5 schools, Belmore Primary, Charville Primary, Harlyn Primary, Field End Junior and Hillside Junior were audited in 2009-10 and were erroneously included in the plan reported to audit Committee in March 2010. Time allocated was utilised in a major investigation.

Taxes Management Act – Generally Her Majesty's Revenues and Customs request certain information from local authorities under the Taxes Management Act 1970 on an annual basis. However, no information was requested in 2010-11. We have had no indication that HMRC will require this information in future years and have therefore removed it from the audit universe.

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

Agency Car Mileage – Added as there were concerns over how agency car mileage claims were checked and authorised.

Estate Services Contracts – This audit was included in the Hillingdon Homes plan by their internal auditors but was outstanding when Housing Management returned to the Council.

Court Costs – Added as there were concerns about the receipt of legal costs.

Building Control and Land Charges – The Head of ICT and Business Services requested a review of key processes within both Building Control and Land Charges. The information will be used as an input into the service's BID process.

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.

Audit Title: Extended Schools**Assurance level:** Satisfactory

Extended Services are organised directly by the school, in partnership with private or voluntary sector providers, to meet the needs of children, families and the local community. All schools within London Borough of Hillingdon (LBH) are required to provide access to a 'core offer' of Extended Services. The core offer is made up of five elements: childcare, a varied menu of activities, swift and easy access to targeted and specialist services, parenting support and community access to facilities (adult learning, ICT and sports facilities).

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

- All extended services collaboratives are governed by a Steering Group;
- All collaboratives have produced a delivery plan which details the impact of each activity provided by each partner school within the collaborative;
- All partner schools have demonstrated there is an accurate audit trail for requesting, banking and recording funds received from the collaborative;
- All partner schools maintain accurate records of expenditure.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
Approval of delivery plans should be discussed and minuted by the Steering Group to ensure the needs of pupils are met.	High	31/12/10
Progress reports should be formulated by the Extended School Co-ordinator to inform Governors about the ongoing costs of providing Extended Services activities.	Medium	31/12/10
Staff supervising Extended Services activities should complete and sign an 'hour's worked form' to ensure the hours claimed are correct and necessary. If claim forms are not completed it would be difficult to hold persons accountable for duties which have not been performed.	Medium	31/12/10

Audit Title: Children's Centres**Assurance level:** Satisfactory

Children's Centres are funded by the Sure Start grant. To receive funding, each Children's Centre Manager (CCM) is required to complete a quarterly financial return which details forecasted expenditure, this is then approved by the Extended Services Team. There is uncertainty as to whether the council will receive the Sure Start grant for 2011/12 or whether this funding will be sent directly to schools within the Borough.

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

- All children's centres are governed by an advisory board;
- All children's centres have produced a delivery plan which details each activity provided and how it will benefit the local community;
- Petty cash systems in place were effective and accurate;
- Income is collected and recorded accurately.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
Approval of delivery plans should be discussed and minuted by the Advisory Board to ensure the needs of residents are met.	High	31/12/10

Audit Title: Street Cleansing

Assurance level: Satisfactory

Local authorities have a statutory duty under Section 89 of the Environmental Protection Act 1990 to ensure that any relevant highway or land for which they are responsible is kept clear of litter and refuse.

The service uses a combination of both mechanical and manual sweepers to clean the highways and major shopping areas and empty litter and dog fouling bins across the borough. In addition, it provides a 24 hour emergency service to remove debris following road traffic accidents and a rapid response for the removal of reported drug related litter.

The objective of the audit was to ensure streets are cleaned efficiently, effectively and economically.

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

- Cleansing regime of scheduled roads
- Roles and responsibilities of cleansing service team
- Cleaning code of practice
- Benchmarking
- Training

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
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The Supervisors should record all the daily inspections carried out as documentary evidence. This will confirm inspections are being carried out to ensure the cleaning meets the required standard.	High	31/01/11
A formal systematic approach should be employed when assessing and implementing the street cleansing needs of the borough land to ensure efficient, effective and economical use of resources.	Medium	31/03/11
A Street Cleansing Strategy should be produced to ensure the council's stated priorities and objectives are met in an efficient and effective manner.	Medium	31/03/11

Audit Title: McMillan Early Childhood Centre

Assurance level: Satisfactory

We identified some additional control issues specific to McMillan Early Childhood Centre and our findings and recommendations were outlined in a separate report to them.

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

- McMillan Early Childhood Centre have produced a delivery plan which details each activity provided and how it will benefit the local community
- Overtime claims were reasonable and authorised appropriately

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
The advisory board for McMillan Early Childhood Centre should meet termly to ensure progression and development of the centre continues to be reviewed and challenged.	High	30/06/11
McMillan Early Childhood Centre should complete and update their delegation mandate to ensure there is a clear segregation of duties and the potential risk of fraud is decreased.	Medium	31/01/11
The new Children's Centre Manager at McMillan Early Childhood Centre should ensure that all expired and overdue staff CRB certificates are renewed.	Medium	31/03/11
Official order forms should be used for all purchases to ensure only valid purchases are being made and the commitments are captured and recorded against the budget	Medium	31/12/10

at the earliest opportunity.

Audit Title: Information Assurance and Security

Assurance level: Satisfactory

A vast amount of data is stored within and flows into or out of LBH and it should be handled securely, legally and in accordance with council policies. In the absence of robust information security arrangements confidential information could be lost exposing the council to, financial penalties and loss to reputation.

The objective of the audit was to evaluate the adequacy of risk management and control within the system and the extent to which controls had been applied.

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

- The council has developed a range of information security related policies which have been published and made available on horizon.
- The council has employed a number of means to promote the information security awareness amongst its staff, including: polices on horizon, verbal advice form ICT, council wide emails, and information within the induction pack for new staff.
- A documented process is in place for reporting actual or potential information security breaches.

Improvements are needed to address risks in the following areas:

Control improvements required	Risk	Agreed Target Date
Management should ensure that the process for reviewing and updating the councils' information security policies is documented. A control document or matrix should be established recording the complete range of information security policies in existence, their owners and the precise date of the update and when the next review is due. This should ensure all information security policy documents will be reviewed and updated in a timely manner, so that they do not become out of date or out of step with the latest business and technological developments affecting the council.	Medium	March 2011
Management should consider undertaking a comprehensive data mapping exercise to identify confidential or sensitive data to ensure all threats and vulnerabilities to council handled data have been adequately identified and addressed.	Medium	June 2011
Management should ensure that a central register of	Medium	March 2011

information/data security breaches is maintained, including non-compliance with the policy. It should be reviewed regularly for particular patterns of risk exposure that could indicate recurring weaknesses in the Councils systems or a lack of staff awareness of security matters. This will ensure that all recurring weaknesses, lack of awareness of information security threats and staff responsibilities are identified and dealt with effectively.

Audit Title: HR Payroll – Starters and Leavers
Assurance level: Full Assurance

The London Borough of Hillingdon has a large number of starters and leavers each year and it is essential that adequate and effective processes are in place to manage changes to the workforce.

The overall objective of the audit is to ensure that starters and leavers are processed efficiently and effectively.

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

- Salary information on the new starters form reconciled to that on ResourceLink.
- All information required for new starters was present in the respective personnel files.
- Leaving dates on the leaver forms reconciled to the dates on ResourceLink.
- Salary Payments ceased on the last day of service for leavers.
- HR notified Payroll of starters and leavers via the “People’s Payroll” email to ensure timely communication and processing of information.

Agency Car Mileage – We checked a sample of car mileage claims submitted by agency staff and were pleased to report that the controls in place were satisfactory. The only area for improvement that was recommended was for HR to consider providing formal, written guidance on agency staff mileage and expense claims.

Children’s Performance Licence Review – The Council received a formal complaint from a resident. We were asked to review a specific case and the general processes. We did not find any officer error and no major control weaknesses were identified, but we have made some minor recommendations to improve processes.

Engineering Consultancy Fees - This review was carried out at the request of the Corporate Director for Planning, Environment and Community Services following concerns about the high costs of these fees for a zebra crossing scheme. Our review found that there was a calculation error in one of the cost elements which meant it was estimated at around 3 times its real value. Management have checked the rest of

the projects for the current year and confirm that this was a one-off error. However, we are currently planning an audit in this area and will be evaluating the adequacy of the controls I place to ensure that fees are correct.

Schools' Audits

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

2010/11	Assurance Level
Schools - Primary	
Minet Junior	Limited
Rabbs Farm Primary	Satisfactory
Brookside Primary	Satisfactory
Lady Bankes Junior	Satisfactory
St Andrew's Primary	Satisfactory
West Drayton Primary	Satisfactory
Schools - Special	
Grangewood	Satisfactory

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 from 79% to 73%.

AUDIT TITLE	DATE ORIGINAL REPORT ISSUED	HIGH	MEDIUM	LOW		IMPLEMENTED - HIGH	IMPLEMENTED MEDIUM	IMPLEMENTED - LOW		NOT IMPLEMENTED HIGH	NOT IMPLEMENTED MEDIUM	NOT IMPLEMENTED LOW	TARGET REVISIED DATE
Remote Access (ICT)	Jul-09	0	2	0		0	0	0		0	2	0	Jun-11
Disposal of IT Hardware Assets (ICT)	Sep-10	0	3	1		0	1	0		0	2	1	Mar-11
Asylum Accommodation	Apr-10	2	8	1		2	5	1		0	3	0	Mar-11
Data Protection & Freedom of Information	Jun-10	1	8	1		0	4	0		1	4	1	Mar-11
Private Sector Leasing 07/08	May-08	1	0	0		0	0	0		1	0	0	Jun-11

AUDIT TITLE	DATE ORIGINAL REPORT ISSUED	HIGH	MEDIUM	LOW		IMPLEMENTED - HIGH	IMPLEMENTED MEDIUM	IMPLEMENTED - LOW		NOT IMPLEMENTED - HIGH	NOT IMPLEMENTED MEDIUM	NOT IMPLEMENTED - LOW	TARGET
													REVISED DATE
Private Sector Leasing 09/10	Jun-10	0	3	0		0	1	0		0	2	0	Mar-11
Commercial Properties	Sep-08	0	2	0		0	0	0		0	2	0	Mar-11
Domestic Waste – Civic Amenity Sites	Jun-10	4	3	3		2	0	3		2	3	0	Apr-11
Pension Administration	Jan-09	0	1	0		0	0	0		0	1	0	Mar-11
Payroll Expenses	Dec-08	1	0	0		1	0	0		0	0	0	N/A
Grants to Voluntary Organisations	Jun-10	0	4	1		0	4	1		0	0	0	N/A
Housing Benefit Subsidy	Apr-09	0	1	0		0	1	0		0	0	0	N/A
MCP Contracts Pre-Tender	Oct-09	1	0	0		1	0	0		0	0	0	N/A
Business Con & Civil Emergency Audit	Jun-09	6	3	1		4	2	1		2	1	0	May-11
Nursery Education - Private Provision	Jul-10	11	6	1		11	1	1		0	5	0	Mar-11
Business Continuity (ICT)	Jul-08	0	2	0		0	0	0		0	2	0	May-11
Asylum Finance	Apr-10	0	2	1		0	2	1		0	0	0	N/A
Grounds Maintenance - Parks & Open Spaces	Feb-10	0	4	0		0	3	0		0	1	0	Mar-11
Environmental Services Application (M3)	Aug-09	3	5	1		2	4	0		1	1	1	Apr-11
Email Security & Management	May-09	0	1	0		0	0	0		0	1	0	Aug-11
Major Planning Applications	Apr-10	2	2	1		1	1	1		1	1	0	Mar-11
Ocella Application (ICT)	Feb-09	0	4	0		0	3	0		0	1	0	Apr-11
Private Sector Renewal & Disabled Facilities Grants	Sep-10	3	4	2		2	4	2		1	0	0	Apr-11
Flexi Leave Scheme	Jul-10	7	0	0		5	0	0		2	0	0	Mar-11
Breakspear Crematorium	May-09	2	6	0		2	6	0		0	0	0	N/A
Stray Dog Service	Sep-10	2	7	2		2	2	0		0	5	2	Jun-11
Payroll 08/09	Aug-09	0	1	0		0	1	0		0	0	0	N/A
William Byrd Primary	Apr-10	1	0	0		1	0	0		0	0	0	N/A
Charville Primary	Nov-09	1	0	0		1	0	0		0	0	0	N/A
Cowley St Laurence	May-10	2	5	5		2	5	5		0	0	0	N/A
Cherry Lane	Sep-10	6	6	3		5	6	3		1	0	0	May-11
Research & Statistics	Jan-11	0	0	1		0	0	1		0	0	0	N/A
Abandoned & Untaxed Vehicles	Sep-10	0	0	1		0	0	1		0	0	0	N/A
Coteford Infants	Jun-10	0	6	3		0	6	3		0	0	0	N/A
HR Payroll Changes	Jul-10	4	4	0		2	3	0		2	1	0	May-11

AUDIT TITLE	DATE ORIGINAL REPORT ISSUED				IMPLEMENTS - HIGH	IMPLEMENTS - MEDIUM	IMPLEMENTS - LOW				REVISD TARGET DATE
		HIGH	MEDIUM	LOW				NOT IMPLEMENTED - HIGH	NOT IMPLEMENTED - MEDIUM	NOT IMPLEMENTED - LOW	
Ruislip High Secondary School	Mar-10	4	5	2	3	3	2	1	2	0	May-11
Blue Badges	Nov 10	9	8	4	9	7	4	0	1	0	Mar-11
Pool Car Usage Audit	Nov-11	1	3	0	1	3	0	0	0	0	N/A
Hillingdon Grid for Learning	Dec-09	0	1	0	0	0	0	0	1	0	May-11
Northgate Application Review	Mar-09	0	2	0	0	1	0	0	1	0	Apr-11
S106 Audit	Jul-09	1	2	2	1	2	2	0	0	0	N/A
Home Care In-House Provision	May-10	3	1	1	3	1	1	0	0	0	N/A
Highways Reactive Maintenance	Sep-10	3	1	0	1	0	0	2	1	0	Jul-11
		81	126	38	64	82	33	17	44	5	
	% Implemented by Risk				79%	65%	87%				
	Overall % Implemented							73%			
	Overall % Not Implemented							27%			

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	1	Apr 2011	
Carefirst Debtors- 2009/10 Review	1	Mar 2011	
Environmental Services Application (M3) 09/10	3	Apr 2011	Includes 1 Low
Remote Access(ICT)	2	Jun 2011	
Hillingdon Grid for Learning	1	May 2011	
Business Continuity Management & Civil Emergency	3	May 2011	

Audit Title	No. of Outstanding Recommendations	Revised Target Date	Comment
Pension Administration	1	Mar 2011	
Data Security and Transfer	1	Feb 2011	
Debt Recovery Processes - 2009/10 Review	3	Mar 2011	
Subsistence	2	Sep 2011	
Wood End Park	1	Mar 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 – Follow up in progress
Commercial Properties	2	Mar 2011	
Private Sector Leasing 07/08	1	Jun 2011	
Private Sector Leasing 09/10	2	Mar 2011	
Major Planning Applications	2	Mar 2011	
Helpdesk Review	1	Apr 2011	
ICT - Business Continuity Management	2	May 2011	
Northgate Application Review	1	Apr 2011	
Payroll 09/10	3	Mar 2011	
Securicor	1	Apr 2011	
Email Security and Management	1	Aug 2011	
IT Physical and Environmental Security	1	Mar 2011	
Domestic Waste - Civic Amenity sites	5	May 2011	
Highways - Planned	3	Mar 2012	
MCP – Contracts Current	4	Dec 2010	Follow up in progress
Axxia System	6	Jan 2011	Includes 5 Low – Follow up in progress
HR Payroll Changes & Trigger Dates	3	May 2011	
Performance Management	2	Feb 2011	Includes 1 Low

Audit Title	No. of Outstanding Recommendations	Revised Target Date	Comment
Ruislip High Secondary School	3	Apr 2011	
Cherry Lane Primary	1	May 2011	
Stray Dogs	7	Jun 2011	Includes 2 Low
Asylum Accommodation	3	Mar 2011	
Freedom of Information/Data Protection	6	Mar 2011	Includes 1 Low
Flexi Leave Scheme	2	Mar 2011	
ICT Disposals	3	Mar 2011	
Blue Badges	1	Apr 2011	
Private Sector Renewal Grants & Disabled Facilities Grants	1	Apr 2011	
Grounds Maintenance	1	Mar 2011	
Nursery Education – Private Provision	5	Mar 2011	
Highways Reactive Maintenance	3	Jul 2011	

4. Advice Guidance and Consultancy

Management continue to request ad hoc advice from us on operational issues within their service area and we now have a representative on the Pre-Loaded Cards Working Group.

5. Anti Fraud Work

Fraud Awareness

5.1. It is anticipated that the new e-Learning Pool module on Fraud will replace the old e-learning module in April 2011. Learning and Development have included the requirement for all staff to complete this module in the Corporate Induction Toolkit.

5.2. Learning and Development have also included in the Corporate Induction, the requirement for all new managers to attend a Fraud Awareness Bitesize session and new managers will be booked on the next available session when they commence employment.

National Fraud Initiative

5.3. The data match output from the NFI has been received from the Audit Commission and all key contacts in the directorates have been notified and will be starting their respective investigations into the matches.

5.4. We will monitor progress on the investigations to ensure that they are being investigated promptly and properly.

Other work

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

5.6. The outcomes of the confidential investigations that we have completed are in Part II of this report.

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	No Returns Requested	-	N/A	N/A	0	0	0
National Fraud Initiative (NFI)	Ongoing						
Anti Fraud Promotion	Ongoing						
Fraud/Irregularity Investigations	Ongoing	See below					
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 – revised date Sep 2011	2	0	0
- Council Tax Student Exemptions	Finalised	15/6/10	Full	N/A	0	0	0
- Agency/Consultancy Staff	Drafting						
- Pooled Car Usage	Finalised	19/11/10	N/A	Feb 2011	0	0	0
- VDA Cancellations	Finalised	15/09/10	N/A	N/A	0	0	0
- Increases in Pay Rate	In Progress						
- Overtime	HR reviewing findings	-	N/A	N/A	0	0	0
Other Cross-Cutting							
Annual Governance Statement - Audit	Completed			N/A			
Annual Governance Statement - Input	Ongoing						
Advice and Information (Ad hoc)	Ongoing						
Consultancy Advice - Specific Projects	Ongoing						
Carbon Reduction Strategy	Deleted						
IT Policy Compliance							

Audit Committee Date 10 March 2011

PART 1 – MEMBERS, PUBLIC & PRESS

Internal Audit Plan 2010-11 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of Last Follow Up	Number of outstanding recommendations		
Records Management	Draft Issued						
Healthy Hillingdon	Deleted						
Compliance with Driving Policy	In Progress						
Misc Audit Tasks							
Follow ups	Ongoing						
Brought forward Audits	Completed						
FINANCE & RESOURCES							
Risk Management	Drafting						
Payroll - Starter & Leaver testing	Finalised	16/12/10	Full	N/A	0	0	0
Debtors	Drafting						
Debtors - ASC Protocol	Planning						
CT/NNDR - Contractor visit	Finalised		N/A				
CT/NNDR - System	Planning						
LG Pension Scheme - Governance	Finalised	30/09/10	Satisfactory		0	5	1
Online Payment Management Project							
Creditors	Planning						
Creditors - Protocol	Planning						
General Ledger	In Progress						
Blue Badges	Finalised	9/11/10	No Assurance	Jan 2011 – revised date Apr 2011	0	1	0
DCEO							
Risk Management	Drafting						
Performance Reward Grant (LAA)	Completed						
Economic Development							
Grants to Voluntary Organisations	Finalised	9/6/10	Satisfactory	Dec 2010	0	0	0

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PART 1 – MEMBERS, PUBLIC & PRESS

Internal Audit Plan 2010-11 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of Last Follow Up	Number of outstanding recommendations		
Learning & Development	In Progress						
Establishment Control and Authorisation	Drafting						
EDUCATION & CHILDREN'S SERVICES							
Risk Management	Drafting						
Schools - Primary							
Cowley St Laurence	Finalised	21/5/10	Satisfactory	Jan 2011	0	0	0
Harefield Infants	Finalised	18/10/10	Satisfactory		1	0	0
Cherry Lane Primary	Finalised	02/09/10	Limited	Jan 2011 – revised date May 2011	1	0	0
Glebe Primary	Finalised	19/7/10	Satisfactory	Follow up in progress	1	5	0
Coteford Infants	Finalised	26/6/10	Satisfactory	Jan 2011	0	0	0
Botwell House	Finalised	03/09/10	Satisfactory		2	1	0
Breakspear Junior	Finalised	17/09/10	Full	N/A	0	0	0
Dr Triplets 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	Finalised	26/01/2011	Satisfactory		3	6	1
Guru Nanak Sikh Primary							
Lady Bankes Junior	Finalised	26/01/2011	Satisfactory		1	5	2
St Andrew's CE Primary	Finalised	02/12/10	Satisfactory		2	2	0
Brookside Primary	Finalised	20/01/11	Satisfactory		2	4	1

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PART 1 – MEMBERS, PUBLIC & PRESS

Internal Audit Plan 2010-11 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of Last Follow Up	Number of outstanding recommendations		
Warrender Primary							
Harefield Junior							
Laural Lane Primary	Draft Issued						
Whiteheath Junior							
Heathrow Primary							
Lady Bankes Infants							
Minet Junior School	Finalised	9/12/2010	Limited		5	2	2
Oak Farm Junior							
Newnham Infants	Draft Issued						
Grange Park Junior							
Sacred Heart RC							
Belmore Primary	Deleted	N/A	N/A	N/A	N/A	N/A	N/A
Charville Primary	Deleted	N/A	N/A	N/A	N/A	N/A	N/A
Field End Junior	Deleted	N/A	N/A	N/A	N/A	N/A	N/A
Harlyn Primary	Deleted	N/A	N/A	N/A	N/A	N/A	N/A
Hillside Junior	Deleted	N/A	N/A	N/A	N/A	N/A	N/A
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	Finalised	18/10/10	Satisfactory		3	2	2
Other School Related							
FMSIS Certification	Finalised	N/A	N/A	N/A	N/A	N/A	N/A
School Liaison/Newsletter/briefings	Ongoing						
BS21	No longer	N/A	N/A	N/A	N/A	N/A	N/A

Audit Committee Date 10 March 2011

PART 1 – MEMBERS, PUBLIC & PRESS

Internal Audit Plan 2010-11 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of Last Follow Up	Number of outstanding recommendations		
	applicable						
Pupil Transport	Deferred to 11/12	N/A	N/A	N/A	N/A	N/A	N/A
Education - Looked After Children	Drafting						
Section 52	Draft Issued						
Overpayments	Draft Issued						
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	In Progress						
Placements							
Research and Statistics	Finalised	03/09/10	Full	Jan 2011	0	0	0
Target Youth Support	Planning						
Children's Centre's	Finalised	16/12/10	Satisfactory		1	0	3
Children's Centre's – McMillan Early Childhood Centre	Finalised	16/12/10	Satisfactory		1	3	0
Extended Schools	Finalised	30/11/10	Satisfactory		1	5	1
EMAS	Deleted	N/A	N/A	N/A	N/A	N/A	
Youth Offending Service	Finalised	6/8/10	Full	Follow up in progress	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						

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PART 1 – MEMBERS, PUBLIC & PRESS

Internal Audit Plan 2010-11 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of Last Follow Up	Number of outstanding recommendations		
Self Directed Support	In Progress						
Housing							
Estate Services Contracts	In progress						
Hillingdon Homes Dissolution	Completed	31/10/10	N/A				
Supporting People	Drafting						
Housing & Council Tax Benefit	Drafting						
Private Sector Renewal & Disability Grant	Finalised	30/09/10	Limited	Jan 2011	1	0	0
Older People's Care							
Homecare - Contract Provision	Planning						
Residential Block Contracts							
Residential Spot Contracts							
Residential to Independent living	Planning						
People with Physical and Sensory Disability							
Children with Disabilities - Transition	In Progress						
Stroke Care Grant	Completed	15/6/10	Full		0	0	0
Other Adult Services							
Safeguarding Adults	Drafting						
ENVIRONMENT AND CONSUMER PROTECTION							
Risk Management	Planning						
Street Cleaning	Finalised	13/12/10	Satisfactory		1	3	0

Audit Committee Date 10 March 2011

PART 1 – MEMBERS, PUBLIC & PRESS

Internal Audit Plan 2010-11 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of Last Follow Up	Number of outstanding recommendations		
Improvement Projects	Planning						
Parking Cash Collection	Planning						
Parking Permits (Residents, Visitors & Brown Badges)	Finalised	12/10/10	Limited		1	4	1
Stray Dog Service	Finalised	14/09/10	Satisfactory	Feb 2011	0	5	2
Abandoned & Untaxed Vehicles	Finalised	09/09/10	Full	Jan 2011	0	0	0
PLANNING AND COMMUNITY SERVICES							
Risk Management	In progress						
Major Construction Projects							
Individual Project Management x 2	In progress						
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	In progress						
Utilities - Water	Deleted						
Arts, Culture, Libraries & Adult Education							
Adult Education	Planning						
Culture and Arts Strategy	Finalised	11/11/10	Satisfactory		4	3	0
Sport and Leisure							
Fusion Management Contract	In Progress						
Leisure Facilities Management	Deferred to						

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PART 1 – MEMBERS, PUBLIC & PRESS

Appendix 1

Internal Audit Plan 2010-11 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of Last Follow Up	Number of outstanding recommendations		
Contract	11/12						
Contingency							
Audits							
S31/1717 NEW BURDENS (EFFICIENCY INFORMATION AND COUNCIL TAX DEMAND)	Completed						
Conflicts of Interest	Completed	N/A	N/A	N/A	N/A	N/A	N/A
Higher Mileage User Status	Finalised	17/11/10	Limited		2	2	1
Engineering Consultancy	Completed	31/1/11	N/A	N/A	N/A	N/A	N/A
Payment Vouchers - Non-Invoice Payments	Completed	07/09/10	N/A	N/A	N/A	N/A	N/A
Investigation 028	Completed	2/12/10	N/A	N/A	N/A	N/A	N/A
Investigation 029	Completed	30/11/10	N/A	N/A	N/A	N/A	N/A
Investigation 030	Completed	1/10/2010	N/A	N/A	N/A	N/A	N/A
Investigation 031	In Progress						
Investigation 032	Completed	30/11/10	N/A	N/A	N/A	N/A	N/A
Entertainment License Review	Completed	8/12/10	N/A		0	0	5
Investigation 033	Completed	1/10/2010	N/A	N/A	N/A	N/A	N/A
Football Foundation Grant	Completed	19/10/10	N/A	N/A	N/A	N/A	N/A
Hayes and Harlington Association	In Progress						
Investigation 034	Deleted						
Investigation 035	In Progress						
Agency Car Mileage	Completed	17/12/10	N/A	N/A	0	0	0
Estate Services Contracts	Planning						
Court Costs	Planning						
Investigation 036	completed	7/1/11	N/A	N/A	N/A	N/A	N/A
Investigation 037	In Progress						

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Internal Audit Plan 2010-11 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of Last Follow Up	Number of outstanding recommendations		
Investigation 038	In Progress						
Investigation 039	In Progress						
Investigation 040	In Progress						
Building Control	In Progress						
Land Charges	In Progress						
ICT audit contract							
Disposals	Finalised	25/08/10	Satisfactory	November 2010 - revised date March 2011.	0	2	1
Liquid Logic	In Progress						
Software Licensing	Finalised	06/10/10	Limited		1	11	2
Oracle Financials- Debtors	Planning						
E-Payments Project	Planning						
Information Assurance & Security	Finalised	31/1/11	Satisfactory		0	3	1

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	Nov 2010 – revised date Mar 2011	0	4	2
Performance Management	Finalised	29/03/10	Satisfactory	Aug 2010 – revised date Feb 2011	1	1	0
Flexi Leave - Monitoring, Approval and Control	Finalised	15/7/10	Limited	Dec 2010 – revised date Mar 2011	2	0	0
DEPUTY CHIEF EXECUTIVE/FINANCE & RESOURCES							
HR Payroll changes and trigger dates	Finalised	29/6/10	Limited	Feb 2011 – revised date May 2011	1	2	0
Payroll	Finalised	17/08/10	Limited	Nov 2010 - revised date Mar 2011	1	2	0
Corporate Property							
Estate and Valuation Service	Finalised	19/7/10	Satisfactory	Nov 2010 - revised date Mar 2011	1	3	0
Utilities Contracts Gas & Electricity	Finalised	26/03/10	Satisfactory	Nov 2010 - revised date Mar 2011	0	1	1
Legal							
Freedom of Information /Data Protection	Finalised	11/06/10	Satisfactory	Jan 2011 – revised date Mar 2011	1	4	1
AXXIA System	Finalised	16/04/10	Satisfactory	Follow up in progress	0	1	5
Debt Recovery Processes	Finalised	10/5/10	Satisfactory	Nov 2010 – revised date Mar 2011	0	3	0
Major Construction Projects							
Contracts - Pre Tender	Finalised	30/10/09	Satisfactory	Dec 2010	0	0	0
Contracts - Current	Finalised	25/05/10	Limited	Follow up in progress	3	0	1
ENVIRONMENT & CONSUMER PROTECTION							
Grounds Maintenance Contracts - Parks and Open spaces	Finalised	23/02/10	Satisfactory	Jan 2011 – revised date Mar 2011	0	1	0
Highways Reactive Maintenance	Finalised	7/9/10	Limited	Feb 2011 – revised date Jul 2011	2	1	0
Highways Planned Maintenance	Finalised	26/01/10	Satisfactory	Nov 2010 – revised date Mar 2012	0	3	0

Internal Audit Plan 2009-10 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up	Number of outstanding recommendations		
Breakspear Crematorium	Finalised	06/05/10	Satisfactory	Feb 2011	0	0	0
Domestic Waste Collection & Disposal –Civic Amenity Sites	Finalised	3/6/10	Limited	Nov 2010 – revised date May 2011	2	3	0
PLANNING AND COMMUNITY SERVICES							
Major Applications	Finalised	15/04/10	Satisfactory	Jan 2011 – revised date Mar 2011	1	1	0
CHILDREN'S SERVICES							
Nursery Education - Private Provision	Finalised	15/7/10	Satisfactory	Nov 2010 – 2 nd Follow up in progress	0	5	0
Asylum Accommodation	Finalised	23/04/10	Satisfactory	Dec 10 – revised date Mar 2011	0	3	0
Asylum Finance	Finalised	23/04/10	Full	Dec 10	0	0	0
Schools - Primary							
Charville Primary	Finalised	12/11/09	Satisfactory	Jan 2011	0	0	0
Pinkwell Primary	Finalised	21/05/10	Satisfactory	Oct 2010	0	0	0
William Byrd Primary	Finalised	30/4/10	Satisfactory	Dec 2010	0	0	0
Wood End Park	Finalised	11/2/10	Satisfactory	Nov 2010 – revised date Mar 2011	1	0	0
Schools - Secondary							
Barnhill Community High	Finalised	09/10/09	Limited	Nov 2010 – revised date Mar 2011	0	1	0
Ruislip High Secondary School	Finalised	25/03/10	Satisfactory	Jan 2011 – revised date Apr 2011	1	2	0
Other School Related							
Primary Sickness Scheme	Finalised	29/01/10	Satisfactory	Sep 2010 – 2 nd Follow up in progress	1	0	1
Hillingdon Grid for Learning	Finalised	2/12/09	No Assurance	Nov 2010 – revised date May 2011	0	1	0
ASCHH							
Finance systems							
Carefirst Debtors	Finalised	12/2/10	Satisfactory	Jun 2010 – revised date Mar 2011	1	0	0
Housing							
Private Sector Leasing	Finalised	23/06/10	Satisfactory	Jan 2011 - revised date Mar 2011	0	2	0

Internal Audit Plan 2009-10 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up	Number of outstanding recommendations		
Temporary Accommodation (formerly B&B)	Finalised	26/08/10	Limited	Follow up in progress	0	2	1
Housing Benefit Subsidy	Finalised	28/10/09	Full	Jan 11	0	0	0
Older People's Care							
Homecare In-House Provision	Finalised	13/05/10	Satisfactory	Feb 11	0	0	1
Learning Disabilities							
Sec 75 Agreement (Funding of LD Services)	Finalised	6/10/10	Satisfactory	Follow up in progress	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 Disaster Recovery	Finalised	14/04/10	Limited	Follow up in progress	1	3	0
Environmental Services Application	Finalised	25/08/09	Limited	Dec 2010 - revised date Apr 2011	1	1	1

Internal Audit Plan 2008-9 Progress							
Audit Title	Status	Date Finalised	Assurance Level	Date of last Follow up	Number of outstanding recommendations		
					H	M	L
FINANCE & RESOURCES							
Payroll	Finalised	06/08/09	Satisfactory	Feb 2011	0	0	0
Payroll Expenses Procedures	Finalised	23/12/08	Limited	Jan 2011	0	0	0
Pensions Admin	Finalised	07/01/09	Satisfactory	Jan 2011 -revised date Mar 2011	0	1	0
Commercial Properties	Finalised	11/09/08	Satisfactory	Jan 2011 -revised date Mar 2011	0	2	0
ENVIRONMENT & CONSUMER PROTECTION							
Business Continuity & Emergency Planning	Finalised	08/06/09	Limited	Dec 2010 - revised date May 2011	2	1	0
PLANNING & COMMUNITY SERVICES							
S106 Planning Gain	Finalised	15/06/09	Satisfactory	Feb 2011	0	0	0
IT Audits							
IT Physical and Environmental Security	Finalised	25/03/09	Satisfactory	Nov 2010 - revised date Mar 2011	0	1	0
Helpdesk Application	Finalised	05/03/09	Satisfactory	Aug 2010 - revised date Mar 2011	0	1	0
Remote Access (ICT)	Finalised	29/7/09	Satisfactory	Jan 2011 - revised date Jun 2011	0	2	0
Northgate Application Review	Finalised	25/03/09	Satisfactory	Feb 2011 – revised date Apr 2011	0	1	0
Ocella Application Review	Finalised	Feb 09	Limited	Jan 2011 - revised date Apr 2011	0	1	0
IT Data Security and Transfer (from Contingency)	Finalised	26/03/09	Limited	Aug 2010 - revised date Feb 11	0	1	0
Email Security and Management	Finalised	27/05/09	Limited	Feb 2011 – revised date Aug 2011	0	1	0

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

Key

Audit Title	Status	Assurance Level	Number of outstanding recommendations			Comments
			High	Med	Low	
PLAN 2007-8						
ADULT SOCIAL CARE, HEALTH & HOUSING						
Private Sector Leasing	✓	✓	1	0	0	Followed up in January 2011 revised date March 2011 given.
FINANCE & RESOURCES						
ICT						
Business Continuity Planning	✓	✓	0	2	0	2 nd follow up in December 2010 - revised date May 2011 given.
FINANCE AND RESOURCES						
Securicor Collection	✓	↓	1	0	0	Follow up November 2010 – revised date April 2011

