HEAD OF AUDIT ANNUAL ASSURANCE STATEMENT

Contact Officer: Helen Taylor
Telephone: 01895 556132

REASONS FOR REPORT

The Code of Practice for Internal Audit in Local Government requires the Head of Audit to provide a written report to those charged with governance timed to support the Annual Governance Statement. It must

- Include an opinion on the overall adequacy and effectiveness of the organisation's control environment
- Disclose any qualifications to that opinion
- Present a summary of the audit work from which the opinion is derived
- Draw attention to issues relevant to the Annual Governance Statement
- Comment on compliance with standards and the results of the internal audit quality assurance programme

OPTIONS OPEN TO THE COMMITTEE

The Committee is requested to review the audit opinion and the evidence on which it is based.

BACKING DOCUMENTS

The code of Practice for Internal Audit in Local Government in the United Kingdom
Previous audit committee reports

INFORMATION

1.Opinion

1.1.Based on the work undertaken during the year Internal Audit can provide **satisfactory** assurance that the systems of internal control within the Council were operating adequately and effectively. Overall there were less limited assurance opinions than in 2007-8 and no audit received No Assurance.

2.Qualifications to the Opinion

2.1. The only matters which merit some comment are included below in the issues relevant to the Annual Governance Statement.

3.Summary of Work

3.1. An update and executive summary of the 2008-9 audits completed since the end of the year is included at Appendix 1 and the overall position of the annual audit plan is in Appendix 2. The latest position on outstanding issues from the 2007-8 plan is in Appendix 3.

3.2. The original plan for 2008-9 included 109 audits where there was an expected opinion or compliance view. The audit committee were notified of some likely deletions to the plan in February 2009. Contingency items have been added during the year as the need arose. However, due to resource issues (see below) some further audits have had to be dropped from the 2008-9 plan and these are;

- **Budgetary Control** – Some 2007-8 work in this area was only finalised in 2008-9 and the assurance level was full so the area was assessed as lower risk during the course of the year.
- **Public Sector Agreement Certification** – Central Government did not require certification from the Head of Audit in 2008-9
- **Cash and Bank** – a number of probity audits included issues that would normally have been addressed in this audit. Coupled with the closure of the cash office, there was little to be covered in such an audit.
- **Highways Maintenance, Responsive –** unable to resource but included in 2009-10
- **Contract Audit** – unable to resource but planned to be covered extensively in 2009-10
- **Partnerships** – Unable to resource but Head of Audit will be taking forward high-level liaison as part of Comprehensive Area Assessment work.
- **Procurement** – Unable to resource but planned to be extensively covered in 2009-10 plan
- **All Risk Management** (six five-day audits) – following the appointment of the Risk Manager and the move to use Excelsis it was felt appropriate to defer this to ensure that a comprehensive review could be carried out on the new processes. This was discussed with CMT.

4. Comparison of actual and planned work

4.1. Staffing was affected by the loss of an Audit Manager in May 2008. Recruitment difficulties meant that the vacancy was not filled until April of 2009. Other staff changes amounted to approximately four months of full time equivalent lost time.

4.2. The resultant total of planned audits in year was 97. The number of planned and completed audits at year-end was not far off this at 81 with 16 in progress. Of the latter, 8 had been issued in draft. A breakdown of the changes, by directorate, is given in table 1 below.

Table 1

Area	Planned	Deleted	Added	Total		Finalised	Draft	WIP	Total
Council-wide	10	3		**7**		6		1	**7**
DCE	5	4		**1**			1		**1**
F&R	18	3		**15**		12	1	2	**15**
ECP	8	2		**6**		3	2	1	**6**
PCS	4	1		**3**		1	1	1	**3**
ASCHH	10	3		**7**		5	1	1	**7**
ECS non school	5	2		**3**		3			**3**
ECS school	32	1		**31**		31			**31**
IT	12	5	4	**11**		8	2	1	**11**
Anti fraud probity	5			**5**		5			**5**
Investigations	0		6	**6**		5		1	**6**
Contingency			2	**2**		2			**2**
Totals	**109**	**24**	**12**	**97**		**81**	**8**	**8**	**97**

4.3. A comparison with previous years' performance is included in the tables below. The tables show comparisons with the adjusted plan in all years. There has been a steady overall improvement in the output of the team.

Table 2 - Adjusted plan fully completed audits

Adjusted Plan	Percentage of plan		
	08-09	07-08	06-07
Planned and complete	83	73	68
Planned and Work In Progress at year-end	17	27	13
Planned and not complete	0	0	19
Total	100	100	100

Table 3 – Adjusted plan fully completed or draft issued

Work Planned	Percentage of plan		
	08-09	07-08	06-07
Planned and complete or draft issued	92	86	71
Planned and Work In Progress at year-end	8	14	10
Planned and not complete	0	0	19
Total	100	100	100

4.4. A number of investigations were carried out into fraud or irregularities and these have been reported to the committee in updates throughout the year. Largely they have fallen into three categories:
- No issue at the conclusion of the investigation.
- Issues to be addressed by management action
- Disciplinary issues
- One case taken to prosecution

4.5. Investigations have taken up more time in the year than budgeted. Anti Fraud work was budgeted at 160 days for the year but actual outturn in the year was 228 days. This was largely due to two significant investigations, one of which led to a prosecution and one to a dismissal. The necessary diversion of resources does have an impact on the number of planned audits that can be completed. However it is a worthwhile use of the available team resources.

4.6. Other work in support of the assurance statement included:
- Gathering and collating information that LB Hillingdon is required to provide under the Taxes Management Act as part of an anti-fraud measures;
- Co-ordinating the National Fraud Initiative exercise and reporting savings to the Audit Commission;
- Maintaining the Fraud Hotline and email boxes and organising appropriate advertising;
- Contribution to the Annual Governance Statement (AGS) management group, to review evidence for the AGS.
- Auditing the manager assurance statements and evidence provided to support them for the AGS for 2008-9;

- Providing advice and guidance or a wide range of issues to Directorates
- A review of the audit reports produced by the internal auditors of Hillingdon Homes
- Delivering Fraud Awareness workshops to managers.

5. Issues Relevant to Annual Governance Statement (AGS)

5.1. The following issues require inclusion as control issues in the Annual governance statement.

- Preparatory work to calculate the accrual for carried forward annual leave, as required under the conversion to International Financial Accounting Standards, identified a software error within the HR system. The figure has been manually rectified in 2008-09 carry forward and Northgate have provided assurance that the software error will be rectified during the year 2009-10.
- Fleet management progress on completing the specialist action plan.

6. Performance against targets set

6.1. At the beginning of the year the target was set to deliver 90% of the audit plan to completion stage by the year-end.

6.2. Staffing in Internal Audit was affected by the Audit Manager vacancy, which existed for most of the year.

6.3. Eighty-one audits were completed in year as compared to Ninety-seven audits in 2007-8 and sixty eight in 2006-7. This represented 83% of planned audits. However, more audits were completed to draft stage and taking this into account 92% of the plan was achieved at the year-end. Taking into account adjustments notified to the audit committee, all planned audits were at least work-in-progress at the year-end. It is anticipated that the remaining audits will be completed shortly.

6.4. Table 2 above gives a year on year comparison of this year's outturn with the last two for actual completions and Table 3 provides the comparison for audits completed to draft stage.

6.5. Table 3 summarises the performance on other internal audit targets. The most significant change in performance is the number of audits issued within 15 days of the conclusion of the audit. This is a direct result of the Audit Manager vacancy because supervision and quality control was shared between the Head of Audit and the other Audit Manager. The response rate to client questionnaires has declined markedly and this will be addressed going forward. However, the level of satisfaction from those responding has slightly improved. The number of final audit reports issued within 5 working days of the receipt of the management response increased by 7 % and was within the target set.

Table 3

Other Targets	Target	2008-9	2007-8 performance	2006-7 performance
% of audit issued within 15 days of audit conclusion.	90	79	85	85
% of final reports issued within 5 days of receipt of management response	85	94	87	93
% of client satisfaction surveys returned	80	18	55	33
% with good or very good rating	90	93	77	79
% of recommendations agreed by management	95	98	97	98

7. Compliance with Standards

7.1. The Head of Audit carried out a self-assessment of the compliance with the standards. This assessment was peer reviewed by the Head of Audit at Southend-on-Sea council, who met with the Chair of the Audit Committee prior to undertaking the exercise. The results of the review together with an action plan for improvement is being presented to the committee as a separate paper. Overall the reviewer felt that we were compliant and the action plan reflects housekeeping issues or the need to adjust to the changing CAA environment.

**Audits Finalised Post Year-end
Summary of Audit Outcomes**

**Email security
Assurance Level: Limited**

We were pleased to note:

- The "Mirapoint Razorgate" product is used to enforce policy on incoming and outgoing email traffic. Incoming and outgoing mail is automatically scanned for spam, malware, viruses and large attachments. Emails denoted as spam, malware or viruses are automatically deleted. Emails containing large attachments are quarantined and released to the user if they are work related. These controls help to ensure the corporate network is protected from viruses etc.

- GSi Code of Connection compliance is nearly complete, bringing standardised security levels across the Council network

- Policies relating to email security and acceptable use are currently being reviewed and revised as necessary by the Information Assurance Group. These will then be issued to all users and will clearly define their responsibilities in relation to email use.

- Backups of email are available to restore users' lost mailbox contents if required

The following areas of concern were noted:

- The WebAccess feature allows users to send and receive emails from home networks that may not conform to the security standards of the Hillingdon network. There is a risk that confidential or sensitive documents attached to emails could be downloaded onto unauthorised computers in this way.

- Users are instructed to use encryption when emailing sensitive data but have not been provided with appropriate means to do so. Currently, there is a risk of unauthorised access to sensitive data should an email be intercepted or wrongly delivered once it has been sent.

- Policies relating to email provide insufficient guidance on its use which may mean that staff are not fully aware of what is expected of them when using the email facility. This may lead to inappropriate or confidential data being transmitted via email and breaching the Council's policies and statutes such as the Data Protection Act.

- Disaster recovery plans for the email infrastructure are not currently in place. There is a risk that the e-mail system will not be restored promptly in the event of a disaster or other service disruption.

Management comment – The Hillingdon Information Assurance Group were aware of the issues raised in this report and actions to address them have been included in the revised usage policies which will be launched in the next few months.

**CareFirst Debtors
Assurance Level: Satisfactory**

We were pleased to note:

- We found that debtor account billing, income processing, and financial reconciliations were effectively managed. We also found that standing data held on the CareFirst System used for financial assessment purposes was correct and that the revised debt management process introduced in July 08 have made significant improvements. The ASCHH Finance Income team manage approx 90,000 transactions involving approx 20,000 invoices which collect approx £22m annually.

- We consider that our recommendations should be taken on board in relation to the new replacement computer system that is part of the Liquid Logic / OCC system which started to be rolled out across Children services in October 2008 and Adult services from April to October 2009. It should be noted that the replacement specification includes many of the system based recommendations in this report.

The areas of concern resulting from the audit were:

- The control account reconciliation and the billing run reconciliation processes are not documented.
- Arrears reminders are reliant on a time consuming manual process due to a technical solution not being available to the team.
- Transfers from the 'unknown income received' suspense account, once the debtor account identity has been confirmed, are not authorised by management.
- The submission and authorisation of client care packages/agreements on to CareFirst are not always actioned promptly by care management. The Finance team monitor this 'gap' and advise care management on a twice-weekly basis of delays, however these are still occurring within care management.

National Non-Domestic Rates (NNDR)
Assurance Level: Satisfactory
It is pleasing to report that:

- Business Rate Team has been meeting its collection performance targets over the last five years and has achieved a marked improvement in the outer London authority's league position over the last six years. This has been recognised internally in the Employee Recognition Award scheme.
- Substantial progress has been made in writing-off the backlog of arrears balances and writing–on the credit balances.
- A number of past audit recommendations have been implemented, but there are still some areas that management need to address.

The areas of concern resulting from this audit were:

- Delays in notifying the Valuation Office about new completions and alterations, which may affect the rateable value of the hereditament.

- Delays in periodic inspections of empty properties which are granted rate exemptions.

- Refunds not reconciled, during or at the end of the year, between the NNDR system and Oracle Financial (GL).

- Lack of supervisory sample checks on staff's work, particularly on balances cleared from suspense account and work outsourced to off-site contractor (Liberata).

Early Years (Three and four year old provision)
Assurance level; Full
In line with funding agreements we visited a number of independent providers and checked their compliance with the rules of the scheme. We did not identify any serious issues.

Temporary Accommodation Arrears write off
This audit was included in the plan at the request of the Head of Service who had concerns at the time the plan was formulated. However, after some preliminary work, where no write offs were identified, we revisited the area at the end of the year but no write offs had been necessary in-year so we were not able to test the system. We provided some advice on appropriate levels of authorisation.

Internal Audit Plan 2008-9 Progress							
Audit Title	**Status**	**Date Finalised**	**Assurance Level**	**Date of last Follow up**	**Number of outstanding recommendations**		
					H	M	L
COUNCIL-WIDE ISSUES							
Corporate Working Parties	Complete		not applicable				
Budgetary Control	Deleted						
Annual Governance Statement	Finalised	Apr-08	satisfactory				
Consultancy, Advice & information (ad hoc)	Complete		not applicable				
Corporate Governance	Finalised	03/06/09	satisfactory			2	3
Contract Audit	Deleted						
Anti Fraud Measures							
Investigation 10	Complete	23/01/09	not applicable		2	3	0
Investigation 11	Finalised	17/11/08	not applicable		-	-	-
Investigation 12	Finalised	24/11/08	Satisfactory	Mar-09	-	-	-
Investigation 13	Finalised	06/01/08	Limited		4	2	1
Investigation 14	In progress						
Relaunch Fraud hotline	Finalised	15/06/08	not applicable		-	-	-
Review of Anti-Fraud and corruption policy	Completed	10/09/08	not applicable		-	-	-
Car Mileage checks	Finalised	16/02/09	Satisfactory		1	2	2
Children's Homes Purchase Card and Petty Cash Probity Checks	Completed	17/11/08	N/A		-	-	-
Employee Expenses Probity checks	Completed	16/02/09	N/A		-	-	-
Adult Services Establishment Probity Checks	Completed	26/03/09	N/A		-	-	-
School Investigation	Finalised	January 2009	N/A				
Overtime Probity Checks	Completed	31/03/09	Full		-	-	-
Taxes Management Act (HMRC anti-fraud)	Completed	31/03/09	N/A				
Property Databases	Finalised	07/01/09	Satisfactory		1	4	4

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
Use of shared Oyster cards	In progress						
Local Area Agreements	Finalised	25/06/08	Full		-	-	-
Public Sector Agreements Certification	Not required Deleted						
Use of Purchase Cards - Compliance	Subsumed in Anti-Fraud Children's homes						
Deputy Chief Executives							
Performance Management	deleted Jan 09						
Risk Management	Deleted						
Partnerships	Deleted						
Scrutiny & Member Services	draft						
Corporate Communications	Deleted						
FINANCE & RESOURCES							
Risk Management	Deleted						
National Non-Domestic Rates	Finalised	27/05/09	Satisfactory			6	5
Council Tax	Finalised	07/11/08	Satisfactory		-	3	2
Payroll	in progress						
Creditors - Misc	Finalised	27/01/09	Satisfactory		-	6	3
Creditors - Carefirst	Finalised	31/12/08	Satisfactory		-	2	2
Sundry Debtors	Finalised	23/03/09	Satisfactory			2	2
Treasury Management	Finalised	17/02/09	Satisfactory	May-09	0	0	0
Asset Register	Draft						
Value Added Tax	Finalised	01/09/08	Full		-	-	3

Audit Committee Report – 29.06.09

Internal Audit Plan 2008-9 Progress							
Audit Title	**Status**	**Date Finalised**	**Assurance Level**	**Date of last Follow up**	**Number of outstanding recommendations**		
					H	M	L
Cash and Bank	Deleted						
General Ledger	in progress						
Teachers Pensions TR17 return	Completed	20/03/09	n/a				
Payroll expenses procedures	Finalised	23/12/08	Limited		8	4	2
Pensions Admin	Finalised	07/01/09	Satisfactory		1	5	2
Pensions Assets	Finalised	06/04/09	Satisfactory			2	1
Procurement	Deleted						
Commercial Properties	Finalised	11/09/08	Satisfactory		1	8	1
ENVIRONMENT & CONSUMER PROTECTION							
Risk Management	Deleted						
Parking Services	Draft						
Domestic Refuse Collection & disposal	Finalised	30/07/08	satisfactory		3	1	2
Street Cleaning Works	in progress						
Exor System	Finalised	03/10/08	satisfactory			2	
Highway Maintenance (Responsive)	Deleted						
Business Continuity & Emergency Planning	Draft						
Lottery Funded Projects (Probity) Football Foundation	Complete	Jan-09	N/A		-	-	-
PLANNING & COMMUNITY SERVICES							
Risk Management	Deleted						
S106 Planning Gain	In progress						
Library Book Purchasing and Management	Finalised	19/08/08	Satisfactory		-	2	-
Adult Education	Draft						
ADULT SOCIAL CARE, HEALTH & HOUSING							
Risk Management	Deleted						

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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
Housing & CT Benefit	Draft						
Disabled Facilities Grants	Finalised	02/10/08	Satisfactory	Mar-09	-	-	-
Access to Housing	Finalised	31/10/08	Satisfactory		1	2	-
Learning Disabilities Pooled Budget Arrangements	Deleted Jan 09						
Homecare Internal Mangement of Service	Deleted						
Private Sector Leasing	In Progress						
Benefit Fraud Processes & Procedures	Finalised	08/01/09	Satisfactory		-	3	6
Carefirst Debtors	Finalised	14/05/09	Satisfactory		3	3	4
Temporary Accomodation Arrears Write off	completed	Mar-09	N/A				
EDUCATION & CHILDRENS' SERVICES							
Risk Management	Deleted						
School Transport	Deleted						
follow up of school's audits	Completed		N/A				
Special Needs Team	Finalised	05/09/08	Satisfactory			3	3
Early Years (three & four year old provision)	Finalised	28/05/09	full				
FMSiS certification	Completed		N/A				
Hillingdon Improvement Partnership	Completed	01/09/08	Advice on procedures				
Schools Audits							
Deanesfield	Finalised	13/11/08	Satisfactory		8	2	0
Harmondsworth	Finalised	15/12/08	Satisfactory		7	0	0
Minet Infant	Finalised	12/12/08	Satisfactory		10	0	0
Whitehall Infant	Finalised	23/07/08	Satisfactory		5	2	1
Whiteheath Infant	Finalised	10/09/08	Satisfactory		3	2	0

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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
Coteford Junior	Finalised	08/12/08	Satisfactory		8	3	0
Frithwood	Finalised	05/11/08	Satisfactory		9	0	0
Grange Park Infant	Finalised	05/11/08	Satisfactory		3	2	0
Grange Park Junior	Finalised	21/07/08	Limited		14	2	0
Hermitage	Finalised	12/11/08	Limited		13	0	0
Newnham Junior	Finalised	09/12/08	Satisfactory		5	2	0
Oak Farm Junior	Finalised	10/07/08	Satisfactory		2	3	3
Ruislip Gardens	Finalised	03/11/08	Limited		8	4	0
Sacred Heart RC	Finalised	18/07/08	Satisfactory		6	0	0
St Matthew's CE	Finalised	02/12/08	Satisfactory		3	6	0
St Swithun Wells RC	Finalised	10/03/09	Satisfactory		8	0	0
Yeading Infant	Finalised	23/07/08	Limited		13	0	0
Yeading Junior	Finalised	22/07/08	Limited		8	1	1
Bourne	Finalised	25/02/09	Satisfactory		4	0	0
Hillside Infant	Finalised	25/03/09	Limited		11	3	0
Holy Trinity	Finalised	02/03/09	Satisfactory		8	3	0
Newnham Infant	Finalised	10/07/08	Satisfactory		10	1	0
St Bernadette's RC	Finalised	18/03/09	Limited		18	1	0
St Mary's RC	Finalised	10/03/09	Satisfactory		4	1	0
Whitehall Junior	Finalised	11/07/08	Satisfactory		10	2	0
Breakspear Infant	Finalised	25/02/09	Satisfactory		3	0	0
Ryefield	Finalised	27/03/09	Satisfactory		5	1	0
Hedgewood	Finalised	11/07/08	Limited		11	1	0
Moorcroft	Finalised	31/03/09	Satisfactory		6	1	0
Willows	Finalised	29/04/09	Limited		8	0	0
McMillan Nursery	Finalised	12/12/08	Satisfactory		5	0	0

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
IT Audits							
IT risk management	Deleted						
Information security Management	Deleted – audited in separate areas						
Third Party Service Management (Northgate)	Finalised	19/01/09	Satisfactory		0	4	1
Web Security	Draft issued						
Application Security (SCUBA system)	Finalised	04/03/09	Limited			5	2
IT physical and environmental security	Finalised	25/03/09	Satisfactory			2	5
Helpdesk Application	Finalised	05/03/09	Satisfactory		0	1	3
Housing & CT (Northgate) application review	Finalised	25/03/09	Satisfactory			4	1
Environmental Services System MVM	Deleted						
Carefirst Application review	Deleted						
Ocella application review	Draft issued						
Unix	Deleted						
Audit needs assessment	Completed		n/a				
Follow up audits	part completed						
IT Data Security & Transfer	Finalised	26/03/09	Limited			4	3
Email Security and Management	Finalised	27/05/09	Limited			4	3
Oracle Financials Upgrade	Finalised	03/03/09	Satisfactory			3	1
Protocol System - post implementation review	in progress						
Contingency							
Parking Enforcement Contract Re-tender	Finalised	02/10/08	Satisfactory		-	1	-

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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
Payroll Reconciliations	Completed		Guidance		N/A		
Supporting People Grant	Finalised	14/08/08	Satisfactory		2	4	1
Protocol System - Project Board & Team	Completed		On-going 2009-10				
Staff Returns & Payroll Records	Completed		On-going 2009-10				
Pensions - Move to Separate Accounts	Completed		Consultancy		N/A		
Project GRAM	Completed	Aug-08	Consultancy		N/A	-	-
Document Management Group	Completed		Consultancy		N/A		

Key: Audits marked as **Finalised** have had a final report issued with an audit opinion

Audits marked **Completed** have had audit input that did not generate an audit opinion, such as working groups, advice and guidance, anti-fraud activity and some probity audits. The audit activity was completed for 2008-09 but work may be ongoing in 2009-10.

Key

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

Currently being followed up

PLAN 2007-8				Number of outstanding recommendations			Comments
Audit Title	**Status**	**Assurance Level**	**High**	**Med**	**Low**		
COUNCIL-WIDE ISSUES							
Budgetary Control ECS	✓	✓	0	0	2	Finalised October 2008	
Budgetary Control ECP	✓	✓	0	0	1	Finalised September 2008	
Anti Fraud Measures							
Investigation 1	✓	N/A	0	0	0	Followed March 09	
Investigation 3	✓	✓	0	0	0	Followed up August 08	
Investigation 4	✓	✓	0	0	0	Complete Dec 08	
Compliance with ID requirements in HR recruitment	✓	✓	0	0	0	Followed up April 09	
DEPUTY CHIEF EXECUTIVES							
Partnerships	✓	✓	0	0	0	Followed up Jan 09	
Learning and Development funding	✓	✓	4	3	0	Finalised Jan 09	
Health & Safety/DCO	✓	✓	0	0	0	Followed up May 09	
PLANNING & COMMUNITY SERVICES							
Leisure Services							
Compass Theatre	✓	✓	0	0	0	Followed up Jan 09	

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	Key	
✓ for Finalised/Satisfactory/Full		
⇨ for in progress		Currently being followed up
⇩ for Limited		

PLAN 2007-8

Audit Title	Status	Assurance Level	Number of outstanding recommendations			Comments
			High	Med	Low	
Winston Churchill Hall	✓	✓	1	0	0	Followed up Jan 09
Libraries						
Harefield	✓	✓	0	2	0	Target for remaining recs Jan 09
Kingshill	✓	✓	0	1	1	Followed up Dec 08
Building Control	✓	✓	2	0	1	Target for remaining rec 30/4/09
ADULT SOCIAL CARE, HEALTH & HOUSING						
Private Sector Leasing	✓	✓	1	1	1	Followed up Jan 09
Hillingdon Homes						
Older People's Services						
Assessment & Care Management OPS	✓	✓	0	3	1	Followed up Nov 08
External Purchase of Nursing & Residential Care	✓	✓	0	0	0	Followed up Feb 09
Establishment visits (Day Centres)						
Asha	✓	✓	0	0	0	

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✓ for Finalised/Satisfactory/Full   Key

⇨ for in progress   Currently being followed up

⇩ for Limited

PLAN 2007-8

Audit Title	Status	Assurance Level	High	Med	Low	Comments
			Number of outstanding recommendations			**Comments**
Grassy Meadow	✓	✓	1	1	0	Followed up March 09
Poplar Farm	✓	✓	0	0	0	Followed up Oct 08
Adult services						
Assessment & Care Management PPSD	✓	✓	0	2	1	Followed up March 09
Establishment Visits (Day Centres)						
Barnhill	✓	✓	0	0	0	Followed up March 08
Homecare - All clients	✓	✓	3	4	3	Finalised 7/10/08
Carefirst Debtors	✓	✓	0	0	0	Followed up Oct 08
EDUCATION & CHILDREN'S SERVICES						
Children's services						
Direct payment for disabled children	✓	⇩	5	3	0	Finalised 13/5/08
External contracting of private and voluntary Placements	✓	✓	0	0	0	Followed up March 09
Respite Care Services - Merrifield House	✓	✓	0	0	0	Followed up Mar 09
Respite Care Services - Howletts Lane	✓	⇩	4	1	1	Followed up Oct 08
Charville Lane	✓	⇩	4	1		Followed up Dec 08

PART 1, MEMBERS, PUBLIC & PRESS

✓   for
Finalised/Satisfactory/Full   Key
⇨   for in progress   [   ] Currently being followed up
⇩   for Limited

PLAN 2007-8 **Audit Title**	**Status**	**Assurance** **Level**	**Number of outstanding** **recommendations**			**Comments**
			High	**Med**	**Low**	
Children's resource centre	✓	⇩	5	1	1	Followed up Nov 08
Asylum Service - Care leavers	✓	✓	0	0	0	
Out of Hours Service (EDT)	✓	✓	0	0	0	All Complete 3/9/08
Education						
Schools - Secondary						
Queensmead	✓	✓	2	0	0	
Barnhill Community School	✓	✓	1	0	0	.
Schools - Primary						
Lady Bankes Junior*	✓	✓	**20**	**0**	**0**	
Lady Bankes Infant (added in year)	✓	✓	3	0	1	Second follow up
BWI (Bishop Winnington Ingram)	✓	✓	6	0	0	Finalised 21/5/08
Dr Tripletts CE*	✓	✓	**6**	**1**	**0**	Followed up March 09
St Andrew's CE*	✓	✓	1	0	0	Target for remaining rec 28/11/08
Botwell House*	✓	✓	0	0	0	Completed 31/10/08
Cherry Lane Primary*	✓	✓	2	0	0	Followed up Dec 08
Field End Infant*	✓	✓	1	0	0	Followed up Jan 09

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		Key	
✓	for Finalised/Satisfactory/Full		
⇨	for in progress		Currently being followed up
⇩	for Limited		

PLAN 2007-8

Audit Title	Status	Assurance Level	Number of outstanding recommendations			Comments
			High	**Med**	**Low**	
Harefield Infant*	✓	✓	0	1	0	
Heathrow	✓	✓	0	0	0	Completed Jan 08
Longmead	✓	✓	4	0	0	Followed up April 09
Minet Junior	✓	✓	4	0	0	Followed up April 09
Rabbsfarm*	✓	✓	1	0	0	
Warrender	✓	✓	2	0	0	Followed up Oct 08
Whiteheath Junior	✓	✓	0	0	0	Followed up Oct 08
Breakspear Junior*	✓	✓	0	0	0	Completed
Brookside	✓	✓	10	0	1	
Wood End Park Primary*	✓	⇩	12	1	0	
West Drayton*	✓	✓	12	4	0	
Oak Farm Infant*	✓	✓	1	0	0	Followed up Oct 08
Breakspear Infant and Nursery (Contingency)	✓	✓	0	0	0	.Followed up Oct 08
ST Catherine's Infant & Nursery	✓	✓	5	1	0	Followed up March 09

✓ for Finalised/Satisfactory/Full

⇨ for in progress

⇩ for Limited

Key

| | Currently being followed up

PLAN 2007-8

Audit Title	Status	Assurance Level	Number of outstanding recommendations			Comments
			High	Med	Low	
Guru Nanak Primary	✓	✓	2	0	0	Followed up Dec 08
Schools - Special	✓					
Meadow	✓	✓	4	0	0	Followed up March 09
Schools - Other						
School meal arrangements Haydon school	✓	✓	3	0	0	Followed up June 08
Music Service	✓	✓	1	2	0	Followed up Dec 08
FINANCE & RESOURCES						
Finance						
Pensions Assets	✓	✓	0	2	1	Followed up Oct 08 (target date March 09)
Insurance	✓	✓	0	0	4	Finalised 22/9/08
Support Services and Procurement						
NNDR	✓		0	0	0	Outstanding rec restated in 08-9 audit.
Schools Payroll - In-house	✓		0	0	0	Followed up Nov 08

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⇩ for Limited

PLAN 2007-8

Audit Title	Status	Assurance Level	Number of outstanding recommendations			Comments
			High	Med	Low	
Pensions Admin	✓	✓	0	2	0	Followed up Jan 09
Arrangements for Delegations	✓	✓	0	1	1	Followed up Feb 09
Property						
Middlesex Suite (Including Licencee Arrangements)	✓	✓		1		Followed up Dec 08
Legal						
Freedom of Information/ Data Protection	✓	✓	2	2	0	Finalised 25/11/08
ICT						
Technology Development/Acquisition Management	✓		0	1	0	
Asset Management/ Software and Hardware Management	✓	⇩	0	3	3	Followed up Jan 09
Security Reviews						
Network Security	✓	⇩		5	2	Followed up March 09
Business Application Systems						
BACS Payments Application	✓	✓	0	4	1	Followed up Jan 09
Website Content Management System	✓	⇩	1	2	1	

✓ for
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⇩ for Limited

PLAN 2007-8			Number of outstanding recommendations			Comments
Audit Title	**Status**	**Assurance Level**	**High**	**Med**	**Low**	
IT Developments/ Acquisitions						
Business Continuity Management	✓	✓	0	4	0	Finalised 17/7/08
Audits not completed in 2006-7						
Procurement/AP	✓	✓	0	4	2	
ENVIRONMENT & CONSUMER PROTECTION						
Exor System (IT) - review of concept	✓	✓	0	2	0	Followed up with Oct 08 audit
Trade Waste	✓	✓	0	0	0	Followed up Jan 09
Fleet Management	✓	✓	0	0	0	Followed up May 09
contingency						
Securicor collection	✓		4	0	0	Followed up Feb 09