



LATE REPORTS, URGENT BUSINESS and SUPPLEMENTARY INFORMATION





Audit Committee

Wednesday, 24 September 2008

The following appendix was received too late to be included on the main agenda for this meeting. It is now enclosed, as follows:

Agenda Item Number	Page	Title	Reason for Late Report	Officer Responsible For Report
8	1 - 2	RESULTS OF INTERNAL AUDIT WORK	Information was received after publication of the Agenda.	Internal Audit Manager

Internal Audit - Assurance Opinion Monitoring as at 24 September 2008

Date of Assessment	Source	Level of Assurance Provided	Comments
06/0660 - Housing Rents (debit control)			
28-Apr-08	Internal Audit - Final Report	 Limited	Raising the assurance level to reasonable should be achieved by the implementation of agreed actions relating to the reconciliations to the asset register; checks to verify the accuracy and validity of changes made; and reconciliation of the net debit to the general ledger. The majority of agreed actions should be implemented by 30th June '08 and a formal follow-up is due by 30th September '08.
24-Sep-08	Management - Post Audit Review	 Limited	Progress has been delayed due to resources being focussed on ongoing work with Anite Housing and Anite (EDMS) modules and new financial monitoring responsibilities. The majority of actions are now scheduled to be implemented by 31/12/08 at which point a formal follow-up will be undertaken.
07/0688 - Income Tax and National Insurance 2007/08 (Expenses and Benefits)			
09-May-08	Internal Audit - Final Report	 Minimal	The assurance opinion relates specifically to the payment of expenses and benefits which is only a small element of the Council's overall tax arrangements and the potential impact of being found non compliant in this area is considered low. Reasonable assurance will take some time to achieve as procedures for several expenses/benefits need a thorough review. The assignment of responsibilities through the impending recruitment to the Exchequer Services Manager post and plans to progress with agreed actions should allow the provision of limited assurance fairly quickly. Implementation of the action plan should result in the provision of reasonable assurance.
23-Sep-08	Management - Post Audit Review	 Limited	The new Exchequer Services Manager has taken responsibility for taxation relating to Expenses and Benefits and is in the process of implementing the action plan. Most significantly a full review of benefits and expenses payments is to be carried out to ensure compliance with tax legislation and dispensations will be applied for as appropriate. Assurance level is raised to "Limited". Completion of the remaining actions scheduled for 31/03/09 should raise the assurance level to "Reasonable". A formal follow-up review will be undertaken at that stage.

Date of Assessment	Source	Level of Assurance Provided	Comments
07/0697 - Performance Management 2007/08			
19-May-08	Internal Audit - Final Report	 Limited	The Performance Management Framework is well designed but work is required to ensure appropriate information is reported and scrutiny arrangements are effective.
23-Sep-08	Management - Post Audit Review	 Limited	Progress is being made against the action plan and the review of business planning, which is fundamental to the successful implementation of several agreed actions, is about to start. A number of key actions are scheduled to be implemented by 31/03/09 and a formal follow-up review will be undertaken at that point. It has been agreed with the Corporate Performance Manager that the assurance opinion should remain unchanged at 'Limited'.
07/0704 - Partnership Arrangements 2007/08			
05-Jun-08	Internal Audit - Final Report	 Limited	Raising the assurance level to reasonable will be achieved through the identification of the number and type of partnerships the Council is involved in; introduction of a toolkit for evaluating the Council's major partnerships and developments in governance, scrutiny and risk management arrangements relating to partnership working.
19-Sep-09	Management - Post Audit Review	 Limited	<p>The proposed partnership performance framework was considered by the Budget and Performance Panel on 15/07/08 and approved by Individual Cabinet Member Decision on 22/08/08.</p> <p>A 'mapping' exercise is underway to determine the number, type and purpose of existing partnerships and to follow this up with an assessment of the impact and effectiveness of individual partnerships.</p> <p>Pilot studies using the Partnership Development & Evaluation Toolkit are due to commence for the Community Safety Partnership and the Museums Partnership by the end of September 2008.</p> <p>The Principal Auditor is acting as project manager for this implementation (scheduled to be complete by 31/03/09) and will provide updates to each future meeting of the Audit Committee.</p>
07/0708 - Income Management (Housing Rents Direct Debit Payments)			
30-Apr-08	Internal Audit - Final Report	 Limited	Reasonable assurance could be achieved through implementation of the Electronic Documentation Management System (EDMS) and the Anite Direct Debit Module.
23-Sep-08	Management - Post Audit Review	 Limited	Actions relating to the EDMS implementation within Council Housing Services have been completed, although some operational procedures need to be reviewed following its implementation. The key action required to raise the assurance opinion to "reasonable" is the implementation of the Anite Direct Debit module, which is now expected to be during Summer 2009. A formal follow-up review will be undertaken at that time.