












Internal Audit - Assurance Opinion Monitoring

Date of Assessment	Source	Level of Assurance Provided	Comments
06/0636 - Value Added Tax 2006/07			
07-Dec-06	Internal Audit - Final Report	 N/A	Audit report pre-dates the provision of assurance opinions
20-Dec-07	Internal Audit - Follow-Up Review	 Limited	The target risk score has yet to be achieved for all risks covered, the majority dependent upon improving the accuracy of information input in the Financial systems through guidance and training for staff processing invoices.
07/0658 - Licensing			
19-Dec-07	Internal Audit - Final Report	 Limited	The opinion is based on the fact that although measures are currently being taken to improve management of two of the four risks identified for audit, there is still scope to improve management of the remaining two.
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.
07/0675 - Housing Advances			
13-Mar-08	Internal Audit - Final Report	 Limited	Raising the assurance level to reasonable may be achieved by the implementation of agreed actions relating to the review of interest rates; monitoring; reporting; and improved security of the mortgage system. The majority of agreed actions should be implemented by 30 April '08 and a formal follow-up review is scheduled by 30 September '08
07/0682 - Vehicles			
09-May-08	Internal Audit - Final Report	 Limited	Raising the assurance level to reasonable should be achieved by the implementation of agreed actions relating to: the development a more informed vehicle replacement policy; analysis of repair and maintenance costs; accident monitoring; and records maintained in relation to pool vehicles. The majority of agreed actions should be implemented by the end of 31st May and a formal follow-up is due by 30th October '08.

Date of Assessment	Source	Level of Assurance Provided	Comments
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.
07/0697 - Performance Management 2007/08			
06-Mar-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.
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.
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.
05/0717 - Income Management (Cultural Services Webstaff Payments)			
15-Apr-08	Internal Audit - Final Report	 Limited	Improvements are required to ensure that processes in place for processing card payments via the Webstaff system within Cultural Services are compliant with the Data Protection Act and the Payment Card Industry Data Security Standards. Implementation of the action plan should result in the provision of 'reasonable' assurance.