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21-Apr-08	Reasonable	 A substantial level of assurance could be achieved through implementation of the outstanding agreed actions.
06/0634 Elections & Electoral Registration		
22-Jan-08	Reasonable	 Substantial assurance could only be provided following an election testing the effectiveness of new arrangements for managing election finances.
19-Oct-07	Reasonable	
06/0636 Value Added Tax 2006/07		
20-Dec-07	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.
06/0638 Homelessness and Housing Advice		
21-Jan-08	Reasonable	 Work is ongoing to implement the agreed actions arising from the original review relating to the implementation of a revised Homelessness Strategy and supporting focussed SLAs.
06/0645 Car Parking - Provision and Control		
19-Dec-07	Reasonable	 Car Parking Provision and Control is well managed and arrangements are in hand to provide customers with a wider range of payment options in the near future.
06/0647 Creditors 2006/07		
06-Feb-08	Reasonable	 The opinion assumes that the control environment has not weakened during the implementation of the new Authority Financials system. The current review of creditors will check this.
06/0648 NNDR 2006/07		
21-Dec-07	Reasonable	 NNDR is well managed and arrangements are in hand for an interface between the NNDR and main accounting systems.
06/0651 Treasury Management 2006/07		
30-Nov-07	Reasonable	 All risks with the exception of one are well managed. The outstanding actions primarily seek to reduce the chances of fraud, and losses in the event of fraud. The risk of fraud is low but potentially increases on the rare occasions the system is not available. Given that these occasions are rare, reasonable assurance can be provided.
06/0655 Housing Benefits and Council Tax Benefits 2006/07		
15-Apr-08	Reasonable	 Both the Housing Benefits and Council Tax Benefits systems are well managed. Arrangements are in hand for an interface between the Academy system and main accounting system which will further enhance existing controls.
06/0657 Environmental Protection		
10-Apr-08	Reasonable	 Progress continues to be made on actions to improve the Service which were ongoing at the time of the original review, all actions from the audit have been implemented or are being addressed and no significant control weaknesses have been identified.
23-Jan-08	Limited	 Work has begun on implementing the agreed actions but it is too early to provide an improved level of assurance - to be formally reviewed by Internal Audit in March/April 2008.
24-Sep-07	Limited	 A high proportion of controls are being developed in the areas covered.
07/0658 Licensing		
19-Dec-07	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	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.

07/0673 Council Housing - Right to Buy Scheme		
22-Feb-08	Reasonable	 All risks are now well managed. To achieve a substantial level of assurance the Authority needs to demonstrate best practice as far as possible.
05-Oct-07	Reasonable	
07/0674 Housing Benefits 2007/08 (Payments)		
09-Jan-08	Reasonable	 A proper separation of duties within Financial Services relating to cheque production and reconciliations could allow the provision of substantial assurance.
11-Sep-07	Reasonable	
07/0675 Housing Advances		
13-Mar-08	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
07/0677 Cemeteries		
10-Apr-08	Reasonable	 Approval has been granted for additional administrative support which will improve cover arrangements and help address the need to computerise cemetery records over the longer term. Additional funding has also been granted to extend the memorial safety programme until March 2010 and the Service will continue to seek resources to extend it further.
23-Jan-08	Limited	 Work has begun on implementing the agreed actions but it is too early to provide an improved level of assurance - to be formally reviewed by Internal Audit in March/April 2008
21-Sep-07	Limited	 There are some significant control issues needing to be addressed, including arrangements for administrative cover, safeguarding cemetery records and ensuring long term public safety in cemeteries and closed churchyards.
07/0678 Insurances		
31-Mar-08	Reasonable	 The Authority's arrangements for Insurance cover are well managed and implementation of the agreed actions could lead to the provision of substantial assurance.
07/0680 Housing Benefits (Accounting and Subsidy)		
16-Apr-08	Reasonable	 Actions are ongoing to enhance arrangements.
11-Sep-07	Reasonable	 Controls are operating effectively in the areas covered.
07/0682 Vehicles		
09-May-08	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.
07/0688 Income Tax and National Insurance 2007/08 (Expenses and Benefits)		
09-May-08	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.
07/0694 LAMP Post-Project Review		
01-Feb-08	Reasonable	 Reasonable assurance can be given that the LAMP method is being properly applied and is proving to be highly effective in practice. This level of assurance will be enhanced through agreed actions and the realisation of project benefits and the delivery of projects to cost, time and quality through the practical application of the LAMP methodology
07/0696 National Non-Domestic Rates 2007/08		
12-Dec-07	Reasonable	 Five of the six risks covered are considered well managed and work is ongoing to improve management of the sixth.

07/0697 Performance Management 2007/08		
06-Mar-08	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	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.
07/0707 Council Tax 2007/08		
25-Jan-08	Reasonable	 The Council Tax system is very well managed and implementation of the agreed actions could lead to the provision of substantial assurance.
07/0708 Income Management (Housing Rents Direct Debit Payments)		
30-Apr-08	Limited	 Reasonable assurance could be achieved through implementation of the Electronic Documentation Management System (EDMS) and the Anite Direct Debit Module.
07/0710 Ordering and Payments 2007/08		
05-Jun-08	Reasonable	 The new Authority Financials systems facilitate good controls over the ordering and paying for goods and services. The minor control weaknesses identified relate to the operation of the systems and actions have been agreed to address these where appropriate.
07/0711 Sundry Debtors 2007/08		
06-Jun-08	Reasonable	 The Sundry Debtors system is generally well managed. Implementation of the agreed actions and completion of the improvements currently being addressed would significantly improve current arrangements.
05/0717 Income Management (Cultural Services Webstaff Payments)		
15-Apr-08	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.
07/0719 Income Management (Parking and Administration Webstaff Payments)		
20-Mar-08	Reasonable	 It is possible that substantial assurance could be achieved through Corporate plans to introduce 'chip and pin' facilities and through implementing arrangements to meet Payment Card Industry Data Security Standards.