










Internal Audit - Assurance Opinion Monitoring as at 23 December 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.
12-Dec-08	Management - Post Audit Review	 Limited	Little progress has been made due to other/increasing work commitments and cover for officers who have left the Council and have not been replaced and long-term sickness. A new version of the Task job management system is due to be implemented early in the new year, however, after which arrangements will be made to consider implementation of the required Anite system upgrade with a view to addressing the key action of implementing new arrangements for reconciling the Housing net debit to the General Ledger
07/0676 - Salt Ayre Sports Centre			
12-Sep-08	Internal Audit - Final Report	 Limited	Raising the assurance level to reasonable could be achieved by the implementation of agreed actions relating to: reconciliation of income to the general ledger; appropriate segregation of duties; and management of the booking system.
23-Dec-08	Management - Post Audit Review	 Limited	Some progress has been made in implementing agreed actions, although a number longer term actions have yet to be implemented including a proposed restructure within the Sports Centre due to completed by April 2009.

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.
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.
09-Dec-08	Management - Post Audit Review	 Limited	Significant progress has been made in that a full review of expenses and benefits has been carried out and comprehensive guidance and procedures have been drafted for employees by the Exchequer Services Manager. Legal and HR aim to review the guidance this month which should enable the implementation of related agreed actions by the end of March 2009. If target dates are achieved and the guidance is approved, launched and implemented the assurance rating at the formal follow-up scheduled for the end of March 2009 should be 'Reasonable'.

Date of Assessment	Source	Level of Assurance Provided	Comments
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-08	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. 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>
12-Dec-08	Management - Post Audit Review	 Limited	<p>Significant progress has been made in recent months following the setting up of a Project Team to deliver the core objectives of undertaking a 'mapping' exercise to determine the number, types and purpose of existing partnerships and to follow this up with an evaluation of those considered to be of 'major' significance to the Council. The mapping exercise is on track to be completed by the end of December and, following a successful pilot, the evaluation toolkit is scheduled to be rolled out from January 2009.</p> <p>Assurance is likely to be raised to 'Reasonable' following implementation of the toolkit and planned actions to develop the performance management and governance arrangements relating to partnership working</p>

Date of Assessment	Source	Level of Assurance Provided	Comments
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.
12-Dec-08	Management - Post Audit Review	 Limited	Progress has been limited due to other work commitments and operational issues around the EDMS implementation. Assurance opinion will remain at 'limited' until such time as the Anite Direct Debit Module is fully tested and implemented