













## Internal Audit - Assurance Opinion Monitoring as at 30 March 2009

Date of Assessment	Source	Level of Assurance Provided	Comments
<b>06/0642 - Building Control</b>			
29-Jul-07	Internal Audit - Final Report	 <b>N/A</b>	Audit report pre-dates the provision of assurance opinions
25-Feb-09	Internal Audit - Follow-Up Review	 <b>Limited</b>	Building Control arrangements are currently under review and procedures may be subject to change. This review will include implementation of the agreed actions relating to the management of the building control account; introduction of procedures to support chargeable and non-chargeable work and monitoring of the partnership agreement with Lancashire County Council, at which point a 'Reasonable' level of assurance will be achieved.
<b>06/0660 - Housing Rents (debit control)</b>			
28-Apr-08	Internal Audit - Final Report	 <b>Limited</b>	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	 <b>Limited</b>	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	 <b>Limited</b>	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
23-Mar-09	Management - Post Audit Review	 <b>Limited</b>	Progress has been made to reconcile properties to the asset register and the net debit to the general ledger, although there are some information technology matters still to be resolved. The follow-up review, currently underway, will determine whether sufficient progress has been made to raise the level of assurance to 'Reasonable'.

Date of Assessment	Source	Level of Assurance Provided	Comments
<b>07/0701 - Procurement and Contract Management 2007/08</b>			
01-Oct-08	Internal Audit - Final Report	 <b>Limited</b>	The opinion relates to the areas covered which were selected for review on the basis that they are areas where more work is required. It does not provide an opinion on corporate achievements relating to procurement. Clearly stated corporate procurement aims and objectives, corporate engagement and an effective means to monitor performance and progress are needed to raise the opinion to 'reasonable'.
24-Mar-09	Management - Post Audit Review	 <b>Limited</b>	The 'Limited' assurance opinion reflects aspects of the wide agenda for procurement that still needed to be addressed at the time of the audit. Some progress has been made to implement the agreed actions, specifically the workshop involving contract managers which is informing the way forward on a number of corporate procurement aims and objectives. Outstanding actions are expected to be implemented by the summer, at which point the level of assurance should be raised to 'Reasonable'
<b>07/0708 - Income Management (Housing Rents Direct Debit Payments)</b>			
30-Apr-08	Internal Audit - Final Report	 <b>Limited</b>	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	 <b>Limited</b>	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	 <b>Limited</b>	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
20-Mar-09	Management - Post Audit Review	 <b>Limited</b>	Little progress has been made due to other work commitments and a delay in the next Release of the Housing Rents system by Northgate OHMS (formerly Anite Housing). A 'Reasonable' assurance opinion will be achieved through improvements provided by the new Release and the introduction of automated direct debit payments for Housing Rents. A Post Audit Review is due at the end of April.

Date of Assessment	Source	Level of Assurance Provided	Comments
<b>07/0709 - Payroll 2007/08</b>			
04-Dec-08	Internal Audit - Final Report	 <b>Limited</b>	Limited assurance can be placed on current payroll arrangements until significant control issues are addressed. Raising the assurance level to reasonable should be achieved through implementation of the agreed action plan though full implementation is expected to take in excess of twelve months.
26-Mar-09	Management - Post Audit Review	 <b>Limited</b>	Good progress has been made to implement agreed actions, although a number of significant issues are still to be addressed, specifically a planned review of recruitment policies and procedures and the procurement of an integrated Human Resources and Payroll system. These are longer term actions (Implementation Target Date 30/09/09), implementation of which will result in a 'Reasonable' level of assurance.
<b>07/0717 - Income Management (Cultural Services Webstaff Payments)</b>			
15-Apr-08	Internal Audit - Final Report	 <b>Limited</b>	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.
24-Sep-08	Management - Post Audit Review	 <b>Reasonable</b>	Significant improvements have been made to ensure that the Service is compliant with the Data Protection Act and the Payment Card Industry Data Security Standards. The installation of a dedicated telephone line for ticket sales has been introduced thus enabling all card transactions to be processed via the Webstaff system promptly upon receipt and negating the need for a booking form (inc card details) to be completed and retained. Full card details are no longer entered into the PASS ticketing system unnecessarily, thus avoiding non compliance issues. Regular reconciliations between the Webstaff system and the general ledger have been introduced ensuring that differences between income taken and the general ledger are highlighted and investigated as necessary.
19-Mar-09	Internal Audit - Follow-Up Review	 <b>Limited</b>	Despite enhanced processes to ensure compliance with the Data Protection Act and the Payment Card Industry Data Security Standards, an incident resulting in non-compliance occurred on 7th January 2009. Whilst the Service has taken positive action to enhance control further, only a 'Limited' assurance opinion can be given as insufficient time has passed to be confident that these new controls are working effectively in practice. Provided there have been no further breaches by the time of the next follow-up review a 'Reasonable' level of assurance will be achieved.

Date of Assessment	Source	Level of Assurance Provided	Comments
<b>08/0724 - Land Charges</b>			
05-Nov-08	Internal Audit - Final Report	 <b>Limited</b>	<p>Limited assurance can be placed on current arrangements for the provision of local land charge searches until significant control issues are addressed. Raising the assurance level to reasonable should be achieved through implementation of the agreed action plan.</p>
23-Mar-09	Management - Post Audit Review	 <b>Limited</b>	<p>Whilst good progress has been made to strengthen risks relating to income management and reconciliation arrangements, guidance from Central Government to address the most significant risk is still awaited. Implementation of this guidance will enable the Council to demonstrate that the provision of Land Charges search fees are cost effective and identify what costs can be legitimately recovered, at which point a 'Reasonable' level of assurance will be achieved. The position will be reassessed during the follow-up review in June.</p>