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09-Sep-08	Reasonable  Of the five risks reviewed two are now well managed, improvements are in hand to manage another two, and management of the remaining risk will be addressed during re-development of the Intranet to be completed by the end of March 2009. Therefore, Internal Audit are able to provide a reasonable level of assurance on the areas included within the scope of this review.
06/0631 Housing Repair and Maintenance Services	
21-Apr-08	Reasonable  A substantial level of assurance could be achieved through implementation of the outstanding agreed actions.
06/0636 Value Added Tax 2006/07	
19-Sep-08	Reasonable  Training has been provided along with AF implementation training but no Service has requested more in-depth training. Still concerns over effectiveness of training, but regular updates of VAT manual should help improve matters.
06/0642 Building Control	
25-Feb-09	Limited  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.
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.
07/0658 Licensing	
24-Nov-08	Reasonable  Three of the four risks identified for audit are well managed, and improvements are in hand to manage the fourth. Therefore a reasonable level of assurance can be provided.
19-Sep-08	Reasonable  Most agreed actions implemented (5 still outstanding/in progress) Formal PAR to be undertaken in next month or two.
06/0660 Housing Rents (debit control)	
14-May-09	Reasonable  Progress has been made in relation to six of the seven actions agreed with improvements being made to procedures for reconciling properties to the asset register, and arrangements being in hand with regard to verification of amendments made to the debit. Arrangements for reconciling the net debit to the general ledger are now in place, however it should be noted that these arrangements are heavily reliant on the experience of the staff currently involved, and the good working relationships maintained.
23-Mar-09	Limited  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'.
12-Dec-08	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
24-Sep-08	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.
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.


07/0675 Housing Advances

04-Nov-08	Reasonable		All agreed actions have now been implemented.
25-Jun-08	Reasonable		With the exception of one, all actions agreed at the time of the audit had been implemented.


07/0676 Salt Ayre Sports Centre

27-Mar-09	Reasonable		Good progress has been made to implement agreed actions relating to the reconciliation of income to the general ledger and management of the Centre's booking system. An action still outstanding is the proposed staff restructure to introduce effective segregation of duties, internal check and supervision. Management state that implementation of these necessary changes are currently on hold in line with the corporate suspension on recruitment
23-Dec-08	Limited		Some progress has been made in implementing agreed actions, although a number of longer term actions have yet to be implemented including a proposed restructure within the Sports Centre due to completed by April 2009.
12-Sep-08	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.


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.
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07/0678 Insurances

09-Feb-09	Reasonable		At the time of the audit measures were required to improve management of two risks. Improvements are now in hand in relation to one of these risks, and the action agreed to improve management of the remaining one is not yet due for implementation. Therefore, the assurance which can be provided on arrangements in place remains at a reasonable level.
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07/0679 Markets

09-Feb-09	Limited		Given that income collection arrangements are currently under review, and procedures are subject to change, Internal Audit are only able to provide limited assurance at this time. A formal follow up will be carried out in August '09 to establish developments in terms of income collection arrangements, and progress made with the action plan.
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07/0680 Housing Benefits (Accounting and Subsidy)

16-Apr-08	Reasonable		Actions are ongoing to enhance arrangements.
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07/0682 Vehicles












11-Mar-09	Reasonable		Of the ten risks evaluated, nine are now well managed and improvements are in hand to manage the tenth. Therefore, a reasonable level of assurance can be provided on arrangements in place.
24-Sep-08	Reasonable		Most agreed actions have either been implemented or are ongoing . Formal PAR to be undertaken in next month or two.
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.

07/0683 Storey Creative Industries Centre Project Assurance





18-Nov-08	Reasonable		The project has been well managed by the Project Board who have adhered to the principles and standards of the LAMP methodology and reasonable assurance can be given that the project will successfully deliver the business need. Actions agreed going forward towards the closure of the project should help to achieve this.
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07/0684 Civica Financials System Project Assurance


02-Jul-08	Reasonable		The project has been well managed ensuring that the project remains consistent with, and continues to meet, the specified business needs. The project has followed the LAMP project management methodology resulting in successful delivery.
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07/0685 Electronic Document Management System Project Assurance		
26-Aug-08	Reasonable	 Overall, the project has been well managed and was delivered within time and budget. Reasonable assurance can be given that the project will deliver its specified business needs but this should be tested further during the post project review. Lessons learned from the project and the outcomes of the post project review should inform the ongoing roll out of EDMS to other Council Services
07/0688 Income Tax and National Insurance 2007/08 (Expenses and Benefits)		
20-Mar-09	Reasonable	 Consultation on new guidance and procedures has been completed and will be published soon, subject to a response expected from Her Majesty's Revenues and Customs on a further Income Tax dispensation. Electronic upgrades to the computerised expenses system, PUMA, have been successfully completed and the module allowing electronic submission of expenses claims is being rolled out shortly.
09-Dec-08	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'.
23-Sep-08	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-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.
07/0696 National Non-Domestic Rates 2007/08		
30-Jul-08	Reasonable	 An interface between the Academy and Civica systems has been implemented and work is ongoing in order to improve current reconciliation processes.
07/0697 Performance Management 2007/08		
23-Dec-08	Reasonable	 The Corporate Director (Finance and Performance) reports significant progress having been made in implementing the agreed actions ensuring appropriate information is reported and scrutiny arrangements are effective. The majority of the remaining outstanding agreed actions relate to the review of business planning which is currently underway.
23-Sep-08	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'.
19-May-08	Limited	 The Performance Management Framework is well designed but work is required to ensure appropriate information is reported and scrutiny arrangements are effective.
07/0701 Procurement and Contract Management 2007/08		
24-Mar-09	Limited	 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'
01-Oct-08	Limited	 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'.





07/0704 Partnership Arrangements 2007/08

23-Mar-09	Reasonable		The 'mapping' exercise to determine the number, types and significance of partnerships within the Council's adopted definition has been successfully completed and a work programme has agreed to evaluate eight of the Council's major partnerships during 2009/10, the outcomes of which will be scrutinised by the Budget & Performance Panel.
12-Dec-08	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>
19-Sep-08	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>
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

24-Sep-08	Reasonable		One of two agreed actions has been fully implemented and work to document reconciliation procedures and improve year end processes is ongoing.
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07/0708 Income Management (Housing Rents Direct Debit Payments)

20-Mar-09	Limited		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.
12-Dec-08	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
23-Sep-08	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.
30-Apr-08	Limited		Reasonable assurance could be achieved through implementation of the Electronic Documentation Management System (EDMS) and the Anite Direct Debit Module.



07/0709 Payroll 2007/08

26-Mar-09	Limited		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.
04-Dec-08	Limited		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.




07/0710 Ordering and Payments 2007/08

16-Oct-08	Reasonable		Work is ongoing to address the agreed actions from the original review, the most significant relating to the production and reviewing of system reports to facilitate the identification of potential errors (e.g. duplicate payments).
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

30-Jan-09	Reasonable		Eight out of the ten risks identified for audit are now well managed and measures are currently being taken to improve management of the remaining two.
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.


07/0717 Income Management (Cultural Services Webstaff Payments)

19-Mar-09	Limited		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.
24-Sep-08	Reasonable		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.
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.


08/0724 Land Charges

23-Mar-09	Limited		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.
05-Nov-08	Limited		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.


08/0725 Member Expenses and Civic Functions

27-May-09	Reasonable		A reasonable level of assurance can be provided in relation to the effectiveness of arrangements for member development, member expenses and the mayoral function. Implementation of the agreed action plan will enhance current arrangements and ensure that the aims and objectives of the mayoral function are appropriately aligned to corporate plan priorities.
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08/0727 Public Health and Safety

02-Dec-08	Substantial		All areas covered were well managed, a quality management system is in place and the Service can demonstrate good practice in several areas. Issues raised during the course of this review were promptly and thoroughly investigated by the Service and procedures have been enhanced accordingly.
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08/0729 Street Cleansing (Enforcement)

11-Dec-08	Reasonable		Whilst the Authority's approach to enforcement is evolving City Council (Direct) Services are clearly focussed, understand the issues faced and are seeking to incorporate good practice into their arrangements for maximum effect.
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08/0732 Economic Development - Marketing and Promotions 2008/09

12-Dec-08 Reasonable  Six of the seven risks covered during this audit are considered well managed and the Service is in the process of improving management of the remaining risk.


08/0733 Planning for Floods

25-Feb-09 Limited  Until local authority responsibilities have been clarified the Service is unable to effectively respond to the recommendations made by the Pitt Review and provide effective leadership in terms of managing local flood risk.

08/0736 Business Continuity Planning

05-Dec-08 Reasonable  Internal Audit is confident that the Authority has a suitable framework in place to effect a response in the event of a business continuity incident. The agreed actions arising from this review focus on improving Business Continuity Plans and embedding arrangements throughout the Authority.

08/0742 Risk Management

13-Mar-09 Reasonable  A reasonable level of assurance can be provided in relation to the effectiveness of the Authority's risk management arrangements. However, this could be enhanced through implementation of the agreed action plan.
