




**09/0738 Information Management and Security**

09-Nov-11 Limited  Many of the actions from the original review are in the process of being addressed, however it is recognised that establishing and maintaining an effective information management regime presents an ongoing and developing challenge.


**09/0755 Contaminated Land**

21-Oct-11 Substantial  All three risks evaluated are now considered well managed. As such, it is felt that the assurance opinion can be raised to substantial.

**10/0787 National Fraud Initiative 2010/11**

15-Aug-11 Maximum  The Authority has good arrangements in place to meet the requirements of the National Fraud Initiative and to act upon matches returned. Investigations have revealed three instances of fraud and a relatively low incidence of error (<1%). Arrangements are in place to recover amounts overpaid.


**10/0789 Development Management Capacity**

02-Nov-11 Substantial  Of the four risks evaluated at the time of the audit, three are now considered well managed and improvements are in hand in relation to management of the fourth risk. Therefore, the assurance opinion has been raised to substantial.


**10/0791 Corporate Learning and Development**


29-Nov-11 Limited  Whilst there has been limited progress in addressing the issues raised in the original review the HR Manager is to put to Management Team proposals for changes with a view to improvement and the implementation of the a new HR/Payroll system provides an opportunity for change.

**10/0799 IT Standards and Change Control**


27-Apr-12 Limited  Effective IT standards and change control should ensure any changes to the IT environment are appropriate, authorised and correct, and service delivery and system quality and security is not compromised. Whilst a change control policy setting out these standards has been drafted it is yet to be formally adopted and published and a number of actions which are linked to the introduction of this document remain outstanding. Progress to develop a program documentation standard has been delayed as a result of the ongoing negotiations surrounding the One Connect shared service arrangement. The level of assurance which can be provided at this time therefore remains at limited.


**10/0806 Treasury Management**

27-Jan-12 Maximum  The original review established that treasury risks associated with a failure to comply with the Code of Practice are well managed, therefore the action plan developed was agreed with a view to improving the efficiency of operations. Three out of the four actions agreed have been addressed, or are in the process of being implemented therefore a maximum level of assurance remains.


06-Jun-11 Maximum  This review has established that the treasury management framework developed by the Authority is in line with the requirements of the Code of Practice, and that high levels of reliance can be placed on the authority's arrangements to ensure that treasury management activity is compliant with its approved policy.

**10/0809 Transactional Applications - Expenses Audit**

27-Sep-11 Substantial  The level of assurance remains at substantial given that the revised employee expenses and benefits guidance is awaiting approval and publication. Clearer guidance and the imminent introduction of monthly quality control checks should ensure that a consistent approach is applied across the authority and value for money is obtained.


31-May-11 Substantial  The Authority has a robust system in place to ensure that expense claims and employee benefits are valid, reasonable and are fully compliant with current HMRC regulations. However, there are concerns relating to the scope for interpretation within the employee expenses and benefits guidance, which needs to be addressed in order to ensure that a consistent approach is applied across the authority and value for money is obtained.

**10/0810 Transactional Applications - Payroll Audit**



29-May-12 Substantial  Arrangements are in place to ensure that payroll transactions are appropriate, correct and effectively managed and these will be further strengthened upon implementation of the new Payroll system (ResourceLink Aurora) which is expected to be within the next six months.

07-Sep-11 Substantial  Good arrangements are in place to ensure that payroll transactions are appropriate, correct and effectively managed.



**10/0811 Transactional Applications - Creditors Audit**

05-Apr-11 Substantial  The Authority has good systems and processes in place to ensure that creditor transactions are appropriate, correct and effectively managed.


**10/0812 Transactional Applications - Car Parking Audit**

16-Nov-11	Maximum		The assurance opinion has been raised to maximum as minor control weaknesses identified during the original review have now been addressed. A small residual risk remains relating to the control of permit stationery which is not pre-numbered, but Management accept this risk and related security arrangements are good.
18-Aug-11	Substantial		Car parking arrangements are effectively managed and income is maximised.

**10/0813 Transactional Applications - Sundry Debtors**

22-Aug-11	Substantial		The Authority has good arrangements for the management and collection of debts and changes are being made to Council Housing procedures with a view to improving their administrative efficiency and collection rates.
19-Apr-11	Substantial		The Authority has a sound system to record and manage debts. Minor issues found in the audit are being addressed and Council Housing is in the process of putting together a business case which, if accepted, it hopes will improve their debt management and collection arrangements.



**10/0814 Transactional Applications - VAT**

19-Apr-11	Substantial		The Authority has good arrangements for accounting for VAT and for complying with VAT regulations. VAT returns are accurate and are completed and submitted on time. The incidence of errors is low, the majority found having no impact on the VAT return and the impact of the remainder is considered insignificant. Relevant staff have been informed and have accepted their errors and their increased awareness should further reduce the low error rate.
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**10/0815 Transactional Applications - Income Tax and NI**

20-Jun-11	Maximum		The Authority has good systems and processes in place to ensure that the deduction of income tax and NI is compliant with HM Revenue and Custom requirements.
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**10/0816 Transactional Applications - Income Management**

02-Nov-11	Maximum		The assurance opinion has been raised to maximum as action has been taken to withdraw all stocks of manual receipt books that are no longer required across the authority.
08-Jul-11	Substantial		The Authority has a sound system for the recording, receipting and accounting of income. A maximum level of assurance could be achieved through the withdrawal of all stocks of manual receipt books across the authority.


**10/0817 Transactional Applications - Main Accounting**

27-Sep-11	Substantial		The level of assurance remains at substantial the only remaining outstanding matter being technical issues relating to the Council Tax and NNDR feeders.
31-May-11	Substantial		A substantial level of assurance has been given reflecting the position that the only outstanding matter relates to technical issues with the Council Tax and NNDR feeders.


**10/0819 Transactional Applications - Purchasing Cards**

29-May-12	Substantial		The assurance opinion has been raised to reflect that procedures and processes surrounding purchasing card transactions have been strengthened, with the majority of actions resulting from the original review having been fully implemented. Arrangements will be further strengthened once the system which has recently been developed to scan documentation supporting purchasing card transactions is rolled out across the authority and periodic checking is introduced.
15-Jun-11	Minimal		Whilst purchasing cards are used appropriately, the assurance opinion reflects the fact that a significant proportion of the transactions tested were not supported by appropriate documentation and arrangements relating to the reclaiming of VAT need strengthening. Work is needed to improve purchasing efficiency and the wider use of procurement cards could be an option if the issues relating to record keeping were resolved.


**11/0821 Repairs and Maintenance Section - Partnership with Herbert T Forrest**

27-Oct-11	Substantial		The partnership has now been in place for 18 months of its five year programme. Following the clarification of a number of points regarding its operation, and a review of the RMS staffing structure, the service is in a sound position to develop and increase the benefits from the partnership. Good arrangements are in place to ensure that work carried out under the partnership agreement is completed on time, within budget and to a high standard. Working relationships between the parties have progressed positively, resulting in Planned Maintenance Officers being better positioned to develop efficiency and effectiveness in operating the partnership framework. Building on the revised line management structure, plans to review working practices throughout RMS should further strengthen current arrangements
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**11/0822 Transactional Applications - NNDR (National Non-Domestic Rates)**

15-Sep-11 Substantial  NNDR transactions are appropriate, correct and effectively managed confirmed through testing of transactions. Arrangements have been put in place during the course of the audit to address issues raised concerning grant claim submissions and write-offs.


**11/0823 Transactional Applications - Council Tax**

16-Aug-11 Maximum  Testing found council tax transactions are appropriate, accurate and effectively managed and the incidence of error is very low and insignificant.


**11/0824 Transactional Applications - Housing and Council Tax Benefits**

02-Dec-11 Maximum  The Authority has good systems and processes in place to ensure that housing and council tax benefits are appropriate, correct and effectively managed, and the incidence of error is low.

**11/0826 Consultancy Commissioning and Procurement Arrangements**

16-Sep-11 Substantial  The level of assurance reflects findings in the 22 engagements considered, where arrangements were generally good and compliant with Contract Procedure Rules.

**11/0828 Business Continuity**

28-Nov-11 Substantial  A substantial level of assurance can be provided in relation to the aims and objectives of Exercise Newland II being met. It is felt that this practical approach provides a very positive and effective means of developing the Authority's overall resilience, particularly if the lessons learned are shared and applied corporately as appropriate.

**11/0831 Williamson Park**

12-Jan-12 Limited  Since the transfer of Williamson Park back into direct council control in April 2010, staff within the Community Engagement Service have implemented many changes in order to bring its operations in line with Council policies and procedures and strengthen existing arrangements. A number of controls are in the process of being developed or implemented which once completed would raise the assurance opinion.