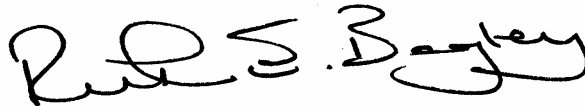Date of issue: 8th June, 2010

MEETING	**AUDIT COMMITTEE** (Mr A Kwatra, Councillors Chohan, Dhillon, Haines, Small, Walsh and Kwatra)
DATE AND TIME:	THURSDAY, 17TH JUNE, 2010 AT 6.30 PM
VENUE:	COMMITTEE ROOM 2, TOWN HALL, BATH ROAD, SLOUGH
DEMOCRATIC SERVICES OFFICER: (for all enquiries)	SHABANA KAUSER 01753 875120

NOTICE OF MEETING

You are requested to attend the above Meeting at the time and date indicated to deal with the business set out in the following agenda.

RUTH BAGLEY
Chief Executive

NOTE TO MEMBERS
This meeting is an approved duty for the payment of travel expenses.

AGENDA

PART 1

AGENDA ITEM	REPORT TITLE	PAGE	WARD
	Apologies for absence.		

sustainable
forest

- Monday 13th September 2010

Press and Public

You are welcome to attend this meeting which is open to the press and public, as an observer. You will however be asked to leave before the Committee considers any items in the Part II agenda. Special facilities may be made available for disabled or non-English speaking persons. Please contact the Democratic Services Officer shown above for further details.

sustainable forest

Audit Committee – Meeting held on Thursday, 4th March, 2010.

Present:-   Mr Kwatra (Chair), Councillors Dale-Gough, Haines and Small

Apologies for Absence:-   Councillors Chohan and Mann

PART I

28.   Declarations of Interest

Mr Kwatra declared a personal interest in agenda item 4 – Internal Audit Third Quarter Update - as his wife worked at Slough and Eton School.

29.   Minutes

The Minutes of the meeting held on 3rd December, 2009 were agreed as a correct record.

30.   Matters Arising

Members noted that at the previous meeting of the Audit Committee it was agreed that the Head of Benefit Fraud would attend the meeting to explain further on the outcome of the implementation of anti-fraud initiatives. The Head of Benefit Fraud, Charlie McKenna addressed the Committee with regard to anti-fraud initiatives that had been established by the team. It was noted that the performance indicators for the department were above the last central government standards for fraud investigation and that 40% of reported fraud claims were investigated further. It was brought to Members attention that some of work for the fraud team was initiated from the national fraud helpline and housing data matching. It was noted that data was looked at from both these sources and any anomalies were investigated further. In addition staff were also trained to pick up inconsistencies and referrals were also received direct from members of the public.

It was brought to Members attention that the most significant initiative was financial investigation capability which gave officers a range of powers. It was noted that Slough Borough Council had two officers that had already been accredited with these powers under the legislation which meant that criminal benefit and proceeds of any criminal activities could now be investigated and following successful prosecutions up to 37% could be reclaimed. It was stated that these new legislative powers would result in being able to take the appropriate course of action and attempt to recover substantial amount of monies due to fraudulent activity. Members were informed that local authorities were now well positioned to tackle fraud which could potentially result in a degree of financial pay back. It was noted that the Audit Commission had recently published a document entitled 'Protecting the Public Purse' and it was agreed that this would be circulated to Audit Committee Members.

A Member queried as to the process following the report of a suspected fraud case to the national fraud hotline. The Head of Benefit Fraud stated that the information would be filtered through to the appropriate agency and/or counterparts in the relevant local authority. It was agreed that local figures with regard to how many fraud cases were reported, how many were investigated and the outcome of these referrals would be reported to the next meeting of the Committee.

The Chair on behalf of the Committee thanked the Head of Benefit Fraud for the information he had provided to the meeting.

31.   **Internal Audit Plan 2010/11**

The Head of Internal Audit and Risk Management (HoIARM) reported on the Internal Audit Plan 2010/11. A number of key changes were highlighted, which included significant projects that were to be agreed by the Corporate Management Team and included CRC Energy Efficiency Scheme and Achievement of Efficiency and Savings targets.

Alistair Rankine of the Audit Commission stated that the work of Internal Audit was reviewed by the Audit Commission every three years. Initial findings of this review would be brought to a future committee meeting but it was indicated that the findings were very positive.

A Member queried as to what processes were in place to check the financial management of grant money provided to schools. The HoIARM informed Members that when funding was given to schools via independent sources, it was up to the grant provider to look at how these funds were applied and whether they were being spent appropriately. In addition, it was noted that most money given to schools was ringfenced for specific purposes. Furthermore it was stated that the governors of a school were now liable for financial management of the school.

It was brought to Members attention that the terms of reference for the Audit Committee would be reviewed in June 2010 and significant changes included allowing the Head of Audit access to meet the Chair of the Audit Committee in private. It was clarified that this was to ensure independence and objectivity of Internal Audit operating within a framework that allowed the HoIARM unrestricted access to Senior Management and the Executive and or the HoIARM to report in their own name without fear or favour to all officers or members particularly those charged with governance.

Concern was expressed with regard to safeguards that were in place when there were major transfer of systems and in particular concern was expressed relating to the implementation of the new system in People 1st. The Director of Resources stated that any system transfer would inevitably present a number of problems and that a number of lessons had been learnt. It was stated that a review of the People 1st would establish if safeguarding procedures were in place and whether these were working adequately. A Member queried as to what lessons had been learnt from the audit review

relating to garage rents and what if any of the recommendations of this review had been implemented. It was agreed that an example of a risk log of an IT project would be circulated for Members' information.

Resolved – That details of the Internal Audit Plan 2010/11 be noted.

32.   **Internal Audit 3rd Quarter Update**

A quarterly summary of the work undertaken by Internal Audit was summarised. In particular it was noted that the audit work carried out by Internal Audit and the work carried out by the Housing Benefit Fraud unit contributed to the Anti-Fraud arrangements in the organisation. These activities had been identified and brought together in one document to enable further clarity in respect of anti-fraud work being carried out. Members were reminded that this was presented formally to the previous Audit Committee and it was proposed that progress against the plan would be measured in the Quarter four report. It was noted that an updated anti-fraud plan would be presented to the next Audit Committee.

A summary of Audit reports issued in Quarter 3 was outlined. In particular it was noted that the audit for Slough and Eton School had received no assurance. It was noted that twenty-four significant risk recommendations and nine medium risk recommendations to improve the financial management of the school had been made. An Action Plan was in place and progress would be reported to a future Audit Committee. Following concern expressed by a number of members it was agreed that the next meeting of the Audit Committee would include a detailed report relating to the audit at Slough and Eton School which would include the recommendations and action plan formulated following this review. It was also noted that the Director of Education and Children Services would be invited to the meeting.

The Head of Internal Audit and Risk Management highlighted that in the 3rd Quarter of 2009/10 seven of the twenty six medium and significant risk recommendations followed-up were not implemented. These were outlined as:-

(a)   Lettings Management – it was noted that two medium risk recommendations had not been implemented and included:-

(i)   The Assessment Manager should record the 10% checks that were carried out in respect of applications to join the Housing Register and the correct allocation on the Register.

(ii)   Copies of declarations were to be returned to the Department's Director for inclusion in the departmental Register of Employees Interests.

It was noted that the Lettings Manager would be invited to the next meeting of the Audit Committee to explain why there was non-

compliance with the two above mentioned medium risk recommendations.

(b)   Mobile Phones – The audit relating to mobile phones was reported in December 2008 and seven high and medium risk recommendations had been made. A follow-up audit was completed in June 2009 and a further follow-up in October 2009 which had revealed that 5 medium risk recommendations had not been implemented. It was noted that all of these related to the out of date mobile phone policy and to user terms and conditions and as a result of non-implementation of recommendations there remained a high risk of mobile phone abuse.

The Director of Resources explained that the existing policy on mobile phone usage did not allow records from the IT department to match those held by HR records and as a conequence it had been difficult to establish which indiiduals were using the mobile phones. It was reported that officers were currently looking at the equipment in place and had undertaken to update the policy. It was agreed that at the next meeting Members would be updated with regard to progress on the action plan.

Resolved – That details of the Internal Audit third quarter update be noted.

33.   Annual Governance Statement Overview 2009/10

Members were reminded that from 2007/08 Local Authorities were required to produce an Annual Governance Statement (AGS). It was noted that the AGS highlighted whether the Governance arrangements in the organisation were effective and whether any areas of concern had been identified. It was noted that prior to the AGS being submitted to Cabinet for agreement, Members were being requested to comment on the draft Statement. It was agreed that the Director of Resources would contact Members with regard to a meeting date to explore in further detail the AGS and allow members an opportunity to comment on the draft AGS.

Resolved –   That details of the Annual Governance Statement 2009/10 be noted.

34.   Signed Annual Governance Statement 2008/09

Members noted details of the Signed Annual Governance Statement.

Resolved –   That the details of the Annual Governance Statement 2008/09 be noted.

35.   Audit Progress Report

Alistair Rankine, Area Audit Manager, updated Members with regard to details on the Audit progress report. It was noted that a number of the reports referred to were accessible on the website and that the majority of the reports within the Plan were being implemented to schedule.

Resolved – That the details of the Audit Progress report be noted.

36.   **Certification of Claims and Returns - Annual Report**

Members were reminded that the Local Authority received more than £191million funding from various grant paying departments who attached various conditions to these grants. The Council had to be able to demonstrate that it had met these conditions. If the council could not evidence compliance then funding could be at risk. It was therefore important that the Council managed certification work properly and was able to demonstrate to the Audit Commission that the relevant conditions had been met.

It was reported that three claims were submitted late for audit and that these were the Housing and Council Tax Benefits Scheme, General Sure Start Grant, and the Pooling of Housing Capital Receipts Return. It was clarified that these claims and returns were submitted for audit without a complete set of supporting working papers. Details of the action plan were noted. It was agreed that for future consistency, the responsibility for the recommendations contained within the action plan would contain either the postholder title or name.

Resolved – That details of the Certification of Claims and Returns Annual report be noted.

37.   **Audit Opinion Plan 2009/10**

Alistair Rankine reported on the proposed work to be undertaken by the Audit Commission for the audit of the financial statements for 2009/10. it was brought to Members attention that the Opinion Plan served to communicate the identified audit risks and proposed procedures to the Audit Committee/Council as required by international auditing standards. Details of the specific opinion risks identified were highlighted for Members information and included revenue outturn, controls assurance, valuation of assets, application of the 2009 FORP and rent accounting.

Resolved – That details of the Audit Opinion Plan 2009/10 be noted.

38.   **Vote of Thanks**

The Chair on behalf of the Committee formally thanked Sudhi Pathak, Head of Internal Audit and Risk Management for his contribution to the Committee over the years and wished him well for the future.

Chair

(Note: The Meeting opened at 6.30 pm and closed at 9.00 pm)

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ARTICLE 10 - AUDIT COMMITTEE

The Council will appoint an Audit Committee

1   Statement of Purpose

The purpose of this Committee is to provide independent assurance of the adequacy of the risk management framework and the associated control environment, independent scrutiny of the authority framework and non-financial performance, to the extent that it affects the authority's exposure to risk and weakens the control environment and to oversee the financial reporting process.

Terms of Reference

2   Within the Terms of Reference of the Committee it will be

a.   the member forum for external auditors matters, [formal approval of the auditors statement of accounts will remain a full council responsibility.]
b.   the member forum for internal audit matters,
c.   a key element of the internal control framework for the Council and take responsibility for the Annual Governance Statement,
d.   be the member forum for risk management matters,
e.   be the member forum for corporate governance matters.

General Role/Membership

3   The Committee is advisory and therefore not subject to the provisions of the Local Government Access to Information Act 1985.

4   The Committee will comprise 7 people (5 Councillors on a proportional basis), with co-opted members from outside the Council with suitable experience. The quorum for the Committee is two elected members and one co-opted member.

2   That Committee will meet four or more times per year.

3   In order to promote the independence of the Committee there should be limited cross membership between Overview and Scrutiny Committee and the Audit Advisory Committee limited to a maximum of 2 members. The chair shall be a co-opted member of the Committee.

Specific Functions

7   The Committee's specific functions shall include but not be limited to

(a)   External Audit

- To consider the external audit report to those charged with governance on issues arising from the audit of the accounts, and ensure that appropriate action is taken in relation to the issues raised
- To consider the external auditor's annual letter and ensure that appropriate action is taken in relation to the issues raised
- To consider and comment on any plans of the external auditors
- To comment on the scope and depth of the external audit work and to ensure it gives value for money
- To consider any other reports by the external auditors
- To liaise with the Audit Commission over the appointment of the Council's external auditor
- To identify areas of potential work that may be appropriate for the external auditors

(b)   <u>Internal Audit.</u>

- To consider the Chief Internal Auditor's annual audit opinion and the level of assurance given over the Councils Corporate governance arrangements,
- To consider regular reports, including statistics, abstracts and performance of the work of internal audit as presented by the Chief Internal Auditor,
- To consider and approve the Internal Audit Strategy,
- To consider and approve an annual programme of audit work, ensuring that there is sufficient and appropriate coverage ,
- To consider reports from Internal Audit on agreed recommendations not implemented in accordance within the agreed timescale
- To identify areas of potential work that may be appropriate for internal audit
- To comment on the scope and depth of the internal audit work and to ensure it gives value for money
- To identify areas of potential work that may be appropriate for internal audit
- To consider any other reports the Chief Internal Auditor may make to the Panel.

(c)   <u>Internal Control</u>

- To manage the production of the Council's Annual Governance Statement
- To recommend the adoption of the Annual Governance Statement to the Council
- To ensure that an appropriate action is taken with respect the issues raised in the Annual Governance Statement

(d)   Risk Management

- Review the effectiveness of risk management arrangements, the control environment and associated anti-fraud and anti-corruption arrangements
- Seek assurances that action is being taken on risk related issues
- Ensure that assurance statements, including the Annual Governance Statement properly reflect the risk environment
- Manage the production of the Risk Management strategy

(e)   Governance

- To consider the arrangements for Corporate Governance and to make appropriate recommendations to ensure Corporate Governance meets appropriate standards
- To consider the Council's compliance with its own and other published standards and controls
- To review any issues of governance referred to the Committee by stakeholders
- To take ownership of the Protocol on referring Matters to the External Auditor
- To review the Anti-Fraud and Corruption policy
  [The Whistle-blowing Policy remains within the responsibility of the Standards Constitution. The Committee has a right of comment on changes to this policy]

(f)   Other

- To liaise with the Overview and Scrutiny Committee to ensure that the work of the two committees is complementary
- To promote effective relationships between external audit, internal audit, inspection agencies and other relevant bodies to ensure that the value of the audit and inspection processes are enhanced and actively promoted
- To consider financial and non-financial performance issues to the extent that this impacts upon financial management and governance

4   The Committee shall report annually to the Council and report on an exception basis through the Performance Report produced by the Strategic Director of Resources for Cabinet.

5   The terms of reference shall be reviewed annually.

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Head of Audit Opinion

2009/2010

June 2010

Report by: Interim Head of Audit and Risk Management

Contact: Elizabeth Harrison- Interim Head of Audit & Risk Management

Tel: 01753 875374

E-Mail: liz.harrison@slough.gov.uk

Summary

The purpose of this report is to meet the Head of Internal Audit annual reporting requirements set out in the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom, 2006.

This report has been prepared for the Members of the Audit Committee at Slough Borough Council and I would like to draw your attention to the following areas:

Section One- Executive Summary

Introduction

The purpose of this report is to meet the Head of Internal Audit annual reporting requirements as set out in the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom 2006.

The Code advises at paragraph 10.4.2 that the report should:

    a Include an opinion on the overall adequacy and effectiveness of the organisation's internal control environment;

    b Disclose any qualifications to that opinion, together with the reasons for the qualification;

    c Present a summary of the audit work undertaken to formulate the opinion, including reliance placed on work by other assurance bodies;

    d Draw attention to any issues the Head of Internal Audit judges particularly relevant to the preparation of the statement on internal control;

    e Compare the work actually undertaken with the work that was planned and summarise the performance of the Internal Audit function against its performance measures and criteria; and

    f Comment on compliance with these standards and communicate the results of the Internal Audit quality assurance programme.

The Code of Practice also states at Paragraph 10.4.1 that:

> *"The Head of Internal Audit should provide a written report to those charged with governance timed to support the Statement on Internal Control."*

Therefore, in setting out how it meets the reporting requirements, this report also outlines how the Internal Audit function has supported Slough Borough Council in meeting the requirements of Regulation 4 of the Accounts and Audit Regulations 2003. These state that:

> *"The relevant body shall be responsible for ensuring that the financial management of the body is adequate and effective and that the body has a sound system of internal control which facilitates the effective exercise of that body's functions and which includes arrangements for the management of risk."*
>
> *"The relevant body shall conduct a review at least once a year of the effectiveness of its system of internal control and shall include a statement on internal control, prepared in accordance with proper practices with:*
>
> *a) any statement of accounts it is obliged to publish in accordance with regulation 11, or*
>
> *b) any income and expenditure account, statement of balances or record of receipts and payments it is obliged to publish in accordance with regulation 12."*

Section Two- Head of Audit and Risk Management Opinion on the Effectiveness of Internal Control- 2009/10

> This opinion statement is provided for the use of Slough Borough Council in support of its Statement on Internal Control (required under Regulation 4(2) of the Accounts and Audit Regulations 2003) that is included in the statement of accounts for the year ended 31st March 2010.

Scope of Responsibility

Slough Borough Council is responsible for ensuring its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. Slough Borough Council also has a duty under the Local Government Act, 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, Slough Borough Council is also responsible for ensuring that there is a sound system of internal control, which facilitates the effective exercise of its functions, and this includes arrangements for the management of risk.

The Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the authority's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The Internal Control Environment

The Internal Audit Code of Practice states that the internal control environment comprises three key areas:

- Internal control;
- Governance; and
- Risk management processes.

Our opinion on the effectiveness of the internal control environment is based on an assessment of each of these key areas.

Review of Effectiveness

Slough Borough Council has responsibility for conducting, at least annually, a review of the effectiveness of the system of internal control. The review of the effectiveness of the system of internal control is informed by the work of the Internal Auditors and the Executive Managers within the organisation who have responsibility for the development and maintenance of the internal control environment, and also by comments made by the External Auditors, other review Agencies and Inspectorates in the annual audit letter, and other reports.

Section Three- Head of Internal Audit Annual Opinion Statement

My opinion is derived from the work delivered by Internal Audit during the year, as part of the agreed Internal Audit plan for 2009/10, including our assessment of the corporate governance arrangements in place within Slough Borough Council. This opinion has been informed by the previous Head of Audit & Risk Management and is reliant on the records produced during the year.

The Strategic Internal Audit Plan 2008- 2011 was developed primarily to provide management with independent assurance on the adequacy and effectiveness of the internal control environment.

Basis of Assurance

The Head of Audit & Risk Management has conducted the audits both in accordance with the mandatory standards and good practice contained within the CIPFA Code of Practice for Internal Audit in Local Government in the UK, 2006 and additionally from the internal quality assurance systems in place at Slough Borough Council.

Section Five and Appendix One outlines the summary of Internal Audits conducted within 2009/10; together with the assurance level provided. In forming this opinion, details of any significant control weaknesses have been highlighted within Section Four. In order to place reliance on this opinion, Section Six outlines the Quality Assurance mechanisms in place over the Internal Audit work conducted and how the CIPFA Code of Practice is complied with.

Corporate Governance

In my opinion, the corporate governance framework in Slough Borough Council complies with the relevant standards on Corporate Governance. This opinion is based on:

- Internal Audit work during 2009/10, resulting in Satisfactory Assurance;
- Inspections by the Audit Commission and other external bodies; and
- the Risk Management Framework adopted by Slough Borough Council.

2009/10 Opinion

From the Internal Audit work undertaken in 2009/10, it is the opinion of the Head of Audit & Risk Management that we can provide **reasonable assurance** that the system of internal control that has been in place at Slough Borough Council for the year ended 31st March 2010 accords with proper practice. The section below identifies a number of areas where improvements can be made.

Section 4- Significant Control Weaknesses

Detailed below are the areas where it is considered that significant control weaknesses exist; these should be taken into account when considering the overall Head of Audit Opinion.

Partnerships

The Council continues to work in partnership with other public sector agencies, and the voluntary and community sectors. The Local Government White Paper, *'Strong and Prosperous Communities'*, placed real emphasis on the role of Local Authorities as community leaders with the requirement to work in partnership across sectors. Slough Borough Council recognises that improvements are required in respect of partnerships and partnership governance. An Internal Audit of Partnership Working was conducted in 2009/10; during this Audit, recommendations for improvement were raised and endorsed by Management in relation to the maintenance of the Partnerships Register and ensuring accountability and clear ownership in the set up of Partnerships.

Further reviews of our strategic partnerships are planned over the next financial year.

Business Continuity

Internal reviews have highlighted the requirement for Slough Borough Council to further develop the framework for ensuring robust business continuity planning. An Internal Audit conducted in 2009/10 highlighted the awareness that business continuity plans in place do not currently provide a clear and consistent framework across the Council to enable an effective response in the event of a disaster. Through the Corporate Management Team, accountability for developing and maintaining plans has been discussed enabling a clear commitment to developing the arrangements for business continuity planning over the forthcoming year.

Business Continuity will be subject to further Internal Audit review within 2010/11.

Transfer of People First

Within this opinion statement, it is important to highlight relevant future developments that may have an impact on the overall control environment. The transfer of People First to Slough Borough Council from 1st July 2010 may affect this environment.

The Council are managing the transition through the following actions:

- Production of a detailed Project Plan;
- Development and maintenance of Project Transfer risk registers;
- Maintenance of an Issues Log;
- Commissioning of Due Diligence work/ legal advice;
- Establishing a Housing Project Board with key representatives from each service area.
- Identifying responsible Officers for Finance/ Legal and HR Issues; and
- Internal Audit involvement in key risk areas; including follow up of the Limited Assurance reports issued in 2009/10.

The transfer and subsequent arrangements will be subject to ongoing Internal Audit input and review, with relevant actions being reported to the Council's Audit Committee in due course.

Section Five- Audit Plan 2009/10

At the start of 2009/10, the Internal Audit Plan was developed utilising a risk based methodology. Throughout the year, and in conjunction with the relevant Directors, the plan has been subject to continual reassessment. Where possible, amendments to the plan are minimised but amendments are inevitable, and necessary, to reflect emerging in-year priorities, projects and current issues.

The key points for 2009/10 to note are as follows:

- The approved 2009/10 Internal Audit plan contained 1,209 auditable days across the organisation;
- Throughout 2009/10, a total of 148 days have been added to the plan and a total of 182 days have been deleted from the plan, resulting in a revised total of 1,175 auditable days; and
- All amendments have been notified to the Council's Audit Committee.

The final status of the 2009/10 audit plan, along with the associated assurance opinions used in forming this opinion, has been provided at Appendix One.

The following table outlines the overall status of assurance opinions issued in 2009/10; where reports have been issued with Limited/ No Assurance, the details of control weaknesses identified have been included at Appendix Two.

	Total 2009/10
Full Assurance	0
Satisfactory Assurance	61
Limited Assurance	35
No Assurance	1
Assurance Opinion Not Applicable	4

Schools Audits

The assurance opinions issued in respect of Schools have been included within the summary table above. However, it is necessary to highlight the work completed in respect of Financial Management Standard in Schools (FMSiS) within the year. As at 31st May 2010, of the 46 Schools assessed to date for meeting the standard, 36 Schools have achieved accreditation. The following Schools are still required to meet the standard (NB: Details of recommendations raised to achieve the standard are included in Appendix Two):

- Our Lady Peace RC Aided Infant School;
- Godolphin Infant School;
- Foxborough Primary School;
- Parluant Park Primary School;
- Montem Primary;
- Khalsa Primary;
- IQRA School (NB: this School has not been subject to formal assessment as significant issues were highlighted prior to assessment; as such, Internal Audit support work has been provided and the School is due to be re-visited early 2010/11);
- Wexham School;
- Slough & Eton School; and
- St. Joseph's RC High School.

Internal Audit Progress & Performance

The following table details the Internal Audit Service performance for 2009/10 measured against the key internal performance indicators. Progress continues to be positive with all key performance indicators achieving, or exceeding, the original target set.

Key Performance Indicator	Target	2009/10 Performance
The overall percentage of recommendations agreed	100%	100%
Percentage of agreed recommendations outstanding*	N/A	56% (63/112)
Proportion of planned audit work completed.	90%	96% *(NB: All Audit Reports have been issued for 2009/10 to at least draft stage).*
Average customer satisfaction score (measured by survey) (4=Good, 3=Satisfactory, 2=Poor, 1=Unsatisfactory)	3.0	4.0

* NB: statistics of recommendations implemented are based on a six month follow up review after the issue of a final report. Also, please note that some recommendations may not have been due for implementation within six months of the issue of the final report.

Section 6- Compliance with the CIPFA Code of Internal Audit Practice & Quality Assurance

A Code of Practice for Internal Audit in Local Government was approved by CIPFA in 2006. The Internal Audit functions in all Principal Local Authorities must comply with this code.

The key areas of this code, and evidence of Slough Borough Council's compliance are outlined below:

Standard One **The Scope of Internal Audit**	As stated in the Financial Procedure Rules, the Terms of Reference for Internal Audit emphasise the review of the control environment; the application of risk management responsibilities and clarification of management responsibilities for Fraud and Corruption. The Standard also emphasises that the Terms of Reference for Internal Audit should be regularly reviewed by the organisation.
Standard Two **Independence**	It is a requirement that "the position of the Head of Internal Audit in the management structure should reflect the influence he or she has on the control environment and he or she should not report or be managed at a lower organisational level than the corporate management team". The Head of Audit reports to the Strategic Director of Resources and also has a direct route to the Chief Executive and Audit Committee. The Standard emphasises that the support of the organisation is essential and recognition of the independence of Internal Audit is fundamental to its effectiveness. It clearly states that Internal Audit should not have any operational responsibilities.
Standard Three **Ethics**	This standard outlines the principles that must be observed by all Internal Auditors in carrying out their tasks; integrity, objectivity, competence, and confidentiality. Each Auditor is required to act in an ethical manner and all Auditors are required to sign a register of interests.
Standard Four **Audit Committees**	The Audit Committee, established in June 2008, comprises both Council Members and independent Members who bring a wide range of commercial and governance experience, knowledge and challenge to the Council. The purpose of this Committee, as governed by the Terms of Reference, is to provide independent assurance of the adequacy of the risk management framework and the associated control environment, independent scrutiny of the authority framework and non-financial performance, to the extent that it affects the authority's exposure to risk and weakens the control environment and to oversee the financial reporting process. The Committee meet four or more times per year and report annually to the Council.
Standard Five **Key Relationships**	This standard relates to relationships with management, members, other auditors and review bodies. This is in accordance with our existing methodology. The HoIARM maintains and builds relationships with various parties relevant to Slough BC and Internal Audit.
Standard Six **Staffing, Training and Continuing Professional Development**	This standard emphasises the appropriate staffing of Internal Audit by numbers and competence, and responsibility to undertake CPD. This is currently being developed further by the HoIARM and a partnership arrangement is in place to ensure adequate IT audit skills are available.
Standard Seven **Audit Strategy & Planning**	This is a high level statement of how the Internal Audit service will be delivered and developed. — e.g. a mix of in-house and external staff, and the risk based development of audit plans, and how it links to the organisational

	objectives and priorities.
Standard Eight **Management of Audit Assignments**	All audit work is risk based, subject to a thorough review process and utilises standard documentation. Time retention periods for different types of audit documents have been discussed and an archive policy is in place.
Standard Nine **Due Professional Care**	The HoIARM ensures that all Internal Audit staff regularly complete a declaration of interest and conflict of interest statement. Continuing professional development is also undertaken through formal courses or on the job training.
Standard Ten **Reporting**	This standard prescribes principles to be observed in effective report writing, procedures for reporting and follow-ups; it also states the requirement for the HoIARM to provide the annual report on the control environment. Our current practices meet this standard, including the highlighting of residual risks where recommendations are not agreed. There is also a requirement for the HoIARM to make arrangements for interim reporting to the organisation during the course of the year to address any emerging issues in respect of areas to be covered in the annual report. This is covered as part of the quarterly reporting process to the Audit Committee and also during regular one to one meetings with the Strategic Director of Resources.
Standard Eleven **Performance, Quality & Effectiveness**	This standard emphasises the importance of maintaining an Audit Manual and reviewing the work of staff. There is also a requirement for the Head of Internal Audit to have a performance management and quality assessment framework in place to demonstrate the effectiveness of Internal Audit. The recent review of Internal Audit by the Audit Commission, in March 2010, noted that there had been significant improvement since the initial report in 2007; with all key recommendations implemented. Four further recommendations were raised by the Audit Commission in March 2010; all of which have been implemented or are underway. The Audit Commission concluded that they can continue to rely on the work of Internal Audit and that the Council's Internal Audit function is operating effectively. The Audit Manual is regularly reviewed by the HoIARM to reflect any changes in working practices. These changes are designed to focus audit resources on high risk areas and enable Auditors to carry out efficient and relevant audit testing.
Other Assurance Mechanisms	The Internal Audit section is reviewed annually by our external auditors, as detailed under standard eleven, and also the CPA review. Our internal quality review process ensures that: • Reports to the client are clear, easy to follow and focus on the areas for improvement. • The audit focuses on the risks to the clients system objectives; • All weaknesses/findings are evidenced and appropriate recommendations are made to overcome them; • Working papers are of a good standard and are logical to follow; and • The right auditor is allocated the appropriate assignment.

Internal Audit Coverage 2009/10

	Days Planned	Actual	Assurance	Status
Core Systems				
Financial Planning	15	15	Satisfactory	Draft
Budgetary Control	15	15	Satisfactory	Draft
General Ledger	15	15	Satisfactory	Draft
Capital Finance	10	10	Satisfactory	Draft
Creditors	15	15	Satisfactory	Final
Cashiers	10	10	Satisfactory	Final
Treasury	15	15	Satisfactory	Final
NNDR	12	12	Satisfactory	Draft
Council Tax Billing & Collection	15	15	Satisfactory	Draft
Pensions	10	10	Satisfactory	Final
Payroll	15	15	Limited	Final
Debtors	15	10	Limited	Draft
Council Tax & Housing Benefits	18	16	Limited	Draft
VAT	10	10	Limited	Final
IT Audit				
Anti-virus & Spyware	8	8	Satisfactory	Draft
IT Procurement / Acquisition	7	7	Satisfactory	Draft
IT Support Contracts	8	8	Limited	Draft
IT Data Backup	7	7	Limited	Draft
Data Centre	7	7	Limited	Final
Software Licensing	8	8	Limited	Draft
IT Business Continuity & Disaster Recovery	9	9	Limited	Draft
IT Inventory - asset tagging	10	8	Limited	Final
Non- Core Audits				
Langley Library	6	6	Satisfactory	Final
Youth Service	10	10	Satisfactory	Final
Supporting People Grant Certification	10	9	Satisfactory	Final
Libraries IT	5	3	Satisfactory	Final
Members Allowances	7	6	Satisfactory	Final
Local Land Charges	10	9	Satisfactory	Final
Domiciliary Care In House	15	10	Satisfactory	Final
Respond	5	4	Satisfactory	Final
Lavender Court	5	4	Satisfactory	Final
Careline	10	8	Satisfactory	Final
Planning Policy & Projects	7	12	Satisfactory	Final
Public Transport (Contracts & Concessions)	15	15	Satisfactory	Final
Disabled Facilities Grant	10	9	Satisfactory	Final
Building Control	12	11	Satisfactory	Final
Education Welfare	10	9	Satisfactory	Final
Contact Point	20	20	Satisfactory	Final
Single Status Harmonisation & Job Evaluation	10	9	Satisfactory	Final
Stroke Care Grant	10	6	Satisfactory	Final
Petty Cash & Imprest Systems	10	12	Satisfactory	Final
Grant Reviews	15	15	Satisfactory	Final
Investigations Unit	10	5	Satisfactory	Final
other Project Work	20	20	Satisfactory	Final
Service Planning	15	15	Satisfactory	Draft

Pro-active anti-fraud	12	3	Satisfactory	Final
Community Services Facilities Property Management	10	13	Satisfactory	Draft
Accord Partnership Agreement	18	15	Satisfactory	Final
SEEDA Grant	10	7	Satisfactory	Final
Registrars	10	13	Satisfactory	Final
Procurement	10	10	Satisfactory	Final
Project Management Methodology	15	12	Satisfactory	Draft
LAA	50	15	Satisfactory	Final
Performance Management	15	15	Satisfactory	Draft
Corporate Governance	15	15	Satisfactory	Draft
Risk Management	15	15	Satisfactory	Draft
Early Years Childcare Grant	10	14	Satisfactory	Draft
Leisure Management	15	15	Satisfactory	Final
Occupational Health	7	6	Limited	Final
Social Care Debt Management	15	21	Limited	Draft
Direct Payments	10	10	Limited	Final
DPA & FOI	15	3	Limited	Final
Overtime Payments	10	9	Limited	Final
Partnership Working	10	13	Limited	Final
Car Parks Monitoring & Control	15	15	Limited	Final
Improvement grants	7	18	Limited	Final
Housing Advice & Homelessness (including Temporary Accommodation)	8	8	Limited	Draft
Data Quality (IT & General)	10	10	Limited	Draft
Pertemps	10	5	Limited	Draft
Placement Budgets	15	15	Limited	Final
Fostering	10	10	Limited	Draft
Nursing Homes Placement & Residential	10	10	Limited	Final
Business Continuity	9	9	Limited	Final
Interserve Corporate	10	10	Limited	Draft
Schools Audits/ FMSiS				
Cippenham Junior School	6	6	Satisfactory	Final
St Bernards Catholic Grammar School	10	9	Satisfactory	Final
Haybrook College	6	7	Satisfactory	Final
Cippenham Nursery School	5	7	Satisfactory	Final
Lea Nursery School	5	8	Satisfactory	Final
Pippins School	10	6	Satisfactory	Final
SSCO Wexham School	7	7	Satisfactory	Final
Slough Grammar School	10	5	Satisfactory	Final
FMSiS Management	10	10	Satisfactory	Final
St Josephs Catholic High School	10	11	Limited	Final
Khalsa primary	10	10	Limited	Final
Montem Primary	6	7	Limited	Final
Foxborough School	5	7	Limited	Final
Wexham School	10	6	Limited	Final
Parlaunt Park Primary School	10	7	Limited	Final
Slough & Eton School	10	13	No Assurance	Final
People First				
Partnership Interserve	12	23	Satisfactory	Draft
PFS Housing Management	10	10	Satisfactory	Draft
PFS Creditors	10	10	Satisfactory	Final
PFS VAT	7	7	Satisfactory	Final
Leaseholder Charges	10	10	Limited	Draft

PFS Corporate Governance & Risk Management	10	10	Limited	Final
PFS Rents	15	15	Limited	Draft
Audits Completed where an Assurance Opinion Not Applicable				
IQRA Slough Islamic School	10	11	N/A	N/A
Proactive Anti-Fraud Work	12	12	N/A	N/A
Homecare Operating System	3	3	N/A	N/A
National Fraud Initiative	20	11	N/A	N/A

Detailed Recommendations- Limited & No Assurance Reports

Limited/ No assurance opinions have been issued in the following areas in 2009/10:

Audit	Report Status	Total Number of Recommendations	Areas of Significant Control Weakness	Other Comments
Core Financial Systems Audits				
Payroll	Final	10	• Implementing a procedure for the completion of pre-employment checks for staff within Schools (Asylum & Immigration Act, 1996); • Six medium recommendations; and • Three Low recommendations.	The realignment of support services will further improve the control environment
Debtors	Draft	5	• Developing procedures for the collection of aged debts; • The timely chasing of debts; • Reconciliation of payments received against the system; • Completion of write-offs within CWB; and • One Medium recommendation.	The realignment of support services will further improve the control environment
Council Tax & Housing Benefits	Draft	4	• Secondary review of the year-end reconciliation between the Housing Benefits system to the General Ledger; • Full completion of reconciliation between Academy and Oracle year-end reconciliation and the investigation of any discrepancies; and • One Medium recommendation.	This area is being followed up within the current Internal Audit work being undertaken for People First prior to transfer.
VAT	Final	5	• Failure to check purchase invoices against the Accounts Payable System; • Two Medium recommendations; and • Two Low recommendations.	N/A

IT Audits				
IT Support Contracts	Draft	2	• Inclusion of performance targets within support contracts; and • Monitoring adherence to SLA's- in particular continuous improvement.	The realignment of support services will further improve the control environment
IT Data Backup	Draft	5	• Interim arrangements for the backup of the new SAN 2; and • Four Medium recommendations.	The realignment of support services will further improve the control environment
Data Centre	Draft	11	• Resolving the capacity issues with the UPS and generator- and undertaking a controlled test; • Ten Medium recommendations.	The realignment of support services will further improve the control environment
Software Licensing	Draft	7	• Omissions from the software inventory; and • Six Medium recommendations.	The realignment of support services will further improve the control environment
IT Business Continuity & Disaster Recovery	Draft	7	• Review of current DR strategy; and • Four Medium recommendations.	The realignment of support services will further improve the control environment
IT Inventory- Asset Tagging	Final	3	• No finalised IT asset tagging policy in place; • Failure to maintain the IT asset database to reflect disposals; and • No periodic check between the asset database and the physical assets is completed.	The realignment of support services will further improve the control environment
Non-Core Audits				

Occupational Health	Final	6	• Agreement of a formal contract for provision of the Occupational Health service; • Confirmation of charge rates; and • Four Medium recommendations.	N/A
Social Care Debt Management	Draft	5	• Regular review of the CWB debt recovery policy for social care debts; • Adherence to standard debt recovery procedures with CWB, GBE and ECS; • Completion of income reconciliations; • Regular completion of write-offs within CWB; and • One Low recommendation.	The realignment of support services will further improve the control environment
Direct Payments	Final	10	• Production and availability of a Direct Payments policy; • Monitoring of direct payments offered; • Seven Medium recommendations; and • One Low recommendation.	The realignment of support services will further improve the control environment
Data Protection & Freedom of Information	Final	15	• Development of clear procedures for DPA; • Development of FoI request handling procedures; • Appointment of Directorate representatives for FoI & DPA; • Awareness of DPA & FoI procedures and representatives; • Updating the DPA/ FoI contacts list; • Identification and escalation of failure to respond to FoI & DPA requests in line with statutory deadlines (three recommendations); • Minimising failure to meet required response timescales and the handling of complaints; • Controlling issue of information- central point of contact/ review; • Prompt escalation of FoI requests to relevant representatives; • Maintenance of records to demonstrate compliance with FoI requests; • Maintenance of supporting documentation demonstrating responses to requests; • Reporting of summary responses/ performance in responding to CMT quarterly.	N/A

			• Two Medium recommendations.	
Overtime Payments	Final	6	• Development and approval of an Overtime Policy; • Development of procedures for processing overtime claims; • Three Medium recommendations; and • One Low recommendation.	This has been addressed as part of the Job Evaluation/Harmonisation process The realignment of support services will further improve the control environment
Partnership Working	Final	10	• Maintenance of a Partnerships Register and identification of a responsible Officer; • Defining the purpose and expectations of partnership arrangements; • Maintenance of partnership risk registers (E-Government); • Maintenance of exit strategies within partnerships (E-Government); • Maintenance of action plans to monitor goals and targets within Partnerships; • Approval of the establishment of partnership arrangements (Car Parking); • Monitoring of governance arrangements within partnerships; • Three Medium recommendations; and • Two Low recommendations.	Control weaknesses identified within this area have been highlighted in both the 2008/09 and 2009/10 Annual Governance Statement.
Car Parks Monitoring & Control	Final	2	• Authorisation and maintaining evidence of contract amendments; and • Completion of reconciliations.	N/A
Improvement Grants	Final	7	• Monitoring budget under spends in grant usage; • Four medium recommendations; and	N/A

			• Two Low recommendations.	
Housing Advice & Homelessness (including Temporary Accommodation)	Draft	5	• Purchasing in line with Council Financial Procedure Rules; • Three Medium recommendations; and • One Low recommendation.	N/A
Data Quality (IT & Non-IT)	Draft	5	• Development of a corporate policy/ strategy on Data Quality; and • Four Medium recommendations.	N/A
Pertemps	Draft	5	• Timely distribution of monthly invoice details; • Approval of invoices; • Authorised invoice amendments; • Maintenance and recording of invoice details; and • Identification of a Lead Officer for the monitoring of the contract.	The realignment of support services will further improve the control environment
Placement Budgets (Nursing Homes Placement & Residential)	Final	7	• Completion of the six weekly review; • Approval of Care Plans; and • Five Medium recommendations.	N/A
Fostering	Draft	9	• Maintenance of standard file documentation- e.g. home visits/ induction/ annual review; • Full completion of placement forms; • Completion of annual review and unannounced visits; and • Six Medium recommendations.	N/A
Business Continuity	Final	12	• 12 Medium recommendations, including: • Establishing a BCP Working Group; • Consistency of BCP's Council-wide; • Completion of a Corporate BCP; • Compiling a master list of key contacts; • Availability of BCP's on the intranet;	This report has been discussed and agreed at CMT level; additional funding has been allocated to this area to commission an external review

			• Provision of BCP training; • Testing of BCP's; and • Liaison with key partners and suppliers.	and implement a standard framework Council-wide.
Interserve Corporate	Draft	13	• Monitoring the use/ assurance over sub-contractor work; • Maintenance of an up to date schedule of rates; • Nine Medium recommendations; and • Two Low recommendations.	N/A
Schools Audits				
St Joseph's Catholic Primary School	Final	19	• Failure to review Governing Body roles and responsibilities since 2006/07; • Level of delegated authority to the Headteacher is set higher than required; • No assessment undertaken by the GB to support the SIC; • Requirement to declare conflicts of interest is not a standing agenda item; • No whistle blowing policy in place; • Failure to complete a financial competencies self-assessment by Governors; • Failure to complete a financial competencies self-assessment by staff; • Staff with financial management responsibilities have not completed a declaration of interests form; • Failure to complete a School Development Plan for 2009/10; • Lack of management trail for one cheque payment made; • Seven Medium recommendations; and • Two Low recommendations.	NB: The School was assessed for accreditation and issued with a Pass in 2006/07 and reassessed in 2009/10, resulting in a Fail.

Khalsa Primary School	Final	17		• The School is not registered under the Data Protection Act; • Conflict of Interests and Adherence to tendering procedures- Governor business; • No completed Controls self-assessment in the last twelve months; • Failure to complete the Governors checklist prior to signing the SIC; • FMSiS assessment document not signed by the Chair of Governors; • Failure to complete a declaration of interests form; • Nine Medium recommendations; and • Two Low recommendations.	This was the first review under the FMSiS assessment process- the standard for accreditation was not achieved. This School will be subject to follow up in 2010/11 and reassessment in 2012/13.
Montem Primary School	Final	8		• Reviewing the appropriateness of limits of delegated authority- significantly higher than best practice; • Six Medium recommendations; and • One Low recommendation.	N/A
Foxborough School	Final	8		• A financial update report to the Governors following the last audit • Use of petty cash for staff expenses reimbursement • The Statement of Internal Control (SIC) and the Governing Body Controls self-assessment to support the SIC • The Bank Reconciliation process • Use and recording of manual cheques • The purchase order process • Invoice payments • Use of petty cash for staff expense reimbursements	NB: F.S was assessed for accreditation under FMSiS in 2008/09- an opinion of No Assurance was issued. Significant progress has been made but further work is required before accreditation can be provided.
Wexham School	Final	24		• Governing Body involvement in the financial management of the School- approval of the budget/ review of budget reports; • Updating the bank mandate- one signatory; • 90% of purchases were made without a purchase order; • No Governing Body assessment of the internal control environment for the SIC;	This School will be reassessed in 2012/13.

			• Seventeen Medium recommendations; and • Three Low recommendations.	
Parlaunt Primary School	Final	25	• Defining Governing Body roles and responsibilities; • Discussion and agreement of the Statement of Internal Control by the Governing Body; • Annual completion of Governor declarations of interests; • Declarations of interests to be added as a standing agenda item; • Failure to complete financial competency self-assessments; • Incorporation of budgetary requirements/ resource implications into the School Development Plan; • Update and review of School Financial Regulations; • Regular completion and review of bank reconciliations by the Headteacher; • 31% of invoices with no purchase order raised as required; • No annual control self-assessment undertaken by the Governing Body annually; • Twelve Medium recommendations; and • Three Low recommendations.	This was the first review under the FMSiS assessment process- the standard for accreditation was not achieved. This School will be subject to follow up in 2010/11 and reassessment in 2012/13.
Slough & Eton School	Final	33	• Completion of self-evaluation of financial management competencies; • Introduction of a formal scheme of delegation; • Approval of Committee Terms of Reference; • Adoption of a set of Financial Procedural rules; • Adoption and adherence to a Procurement Policy; • Maintenance of bank accounts- one account only; • Separation of petty cash from income- maintaining records; • Removal of the School credit card; • Maintenance of an up to date bank mandate; • Maintain control over controlled stationery- no pre-signed cheques; • Maintenance of direct debit details; • Review of outstanding invoices for payment; • Prompt payment of invoices; • Ensuring all staff payments are made via Payroll;	Slough & Eton School will be subject to a detailed follow up Audit in Quarter Two of 2010/11- further details will be reported to the Audit Committee.

			• Reconciliation of the approved budget to actual records; • Completion of payroll reconciliations; • Maintenance of pension details/ records; • Completion of a regular cash flow analysis; • Prompt payment of monies collected on behalf of charities; • Approval/ Secondary review of the bank reconciliation; • Completion of an annual audit of the private fund; • Requiring secondary authorisation of payments/ segregation of duties; • Cease loan arrangements; • Review of the reason/ purpose for the Governor's Fund; • Nine Medium recommendations.	
People First				
Leaseholder Charges	Draft	3	• Compliance with statutory consultation periods on major works; and • Two Medium recommendations.	Recommendations are currently being followed up during the 2010/11 Due Diligence work in respect of People First.
Corporate Governance & Risk Management	Final	11	• Completion of Service Level risk registers; • Eight Medium recommendations; and • Two Low recommendations.	Action taken against implementation of the recommendations is currently being followed up as part of the 2010/11 Due Diligence work.
Rents	Draft	8	• Authorisation of write-offs in line with the approved Scheme of Delegation; • Six Medium recommendations (three of which concern	Action taken against implementation of

			reconciliations of the rents system; and • One Low recommendation.	the recommendations is currently being followed up as part of the 2010/11 Due Diligence work.

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Slough Borough Council

Annual Internal Audit Progress Report (Quarter Four)

2009/2010

June 2010

Report by: Interim Head of Audit and Risk Management

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Summary

This quarterly progress report has been prepared for the Members of the Audit Committee at Slough Borough Council.

This summary consists of a narrative in which the Interim Head of Audit and Risk Management updates the Audit Committee on any changes in the audit plan and also highlights other areas that she feels the Audit Committee should be aware of.

In addition to the narrative key matters are attached in the following statements:

Section 1:   General Update and Summary of Key Activity

Section 2:   Key Performance Indicators for the Quarter ending 31st March 2010

Section 3:   Summary of Audit Reports Issued in Quarter Four 2009/10

Section 4:   Recommendations not Implemented

Section 5:   Audit Reports experiencing Delay in Implementation

Section 6:   Position on contingency audits/irregularity reviews up to 31st March 2010

Section One- General Update & Summary of Key Activity

The Audit Plan 2009/10

At the start of 2009/10, the Internal Audit Plan was developed utilising a risk based methodology. Throughout the year, and in conjunction with the relevant Directors, the plan has been subject to continual reassessment. Where possible, amendments to the plan are minimised but amendments are required to reflect emerging in-year priorities, projects and current issues.

The key points to note are as follows:

- The approved 2009/10 Internal Audit plan contained 1,209 auditable days across the organisation;
- Throughout 2009/10, a total of 148 days have been added to the plan and a total of 182 days have been deleted from the plan, resulting in a revised total of 1,175 auditable days; and
- Within Quarter Four, there has been a net change of a deletion of nine auditable days.

The amendments undertaken in Quarters One to Three have been reported to the Audit Committee previously. Table One below provides a summary of the amendments undertaken within Quarter Four.

Internal Audit & Risk Management Resourcing

- The IA section consists of two Audit Manager posts and seven Auditor posts. The section is currently operating with one Audit Manager vacancy and two Auditor vacancies;

these days are being delivered through the partnering framework agreement with Croydon Council.

- From 12th April 2010, the Head of Audit & Risk Management post has been covered via a secondment through the Croydon framework.

General Delivery & Summary

As outlined within this report, general delivery against the 2009/10 Internal Audit Plan has exceeded the target set. Overall, customer feedback has been positive and the performance statistic of 100% agreement of Officers to all recommendations raised demonstrates a high level of compliance with Internal Audit activity.

Delivery of the 2010/11 plan is progressing well due to the low number of days carried forward from 2009/10; we are on target to meet our internal performance benchmark for Quarter One. As agreed in conjunction with the Director of Resources, amendments have been made to the 2010/11 Quarter One plan to incorporate Internal Audit work in relation to the imminent transfer of People First to SBC. Internal Audit work is underway to assist management in obtaining an understanding of the current risk and control issues facing People First in relation to the key financial systems; work undertaken will also enable management to obtain a clear picture of the status of implementation of the recommendations raised for People First. Details of this work will be reported to the next Audit Committee.

Continuous system improvements are being made within the Internal Audit section and discussions are underway with neighbouring Authorities over the potential for the establishment of a shared services arrangement and the effective pooling of

resources to deliver an enhanced audit service; details of this will be provided to the next Audit Committee as discussions are currently at preliminary stages. In order to compliment the service further, quotes are being obtained for the implementation of an Internal Audit software package; this package would aim to standardise documentation, increase efficiency and output through automation and enable increased ease of reliance by External Audit on our work. Further developments on this will be reported to the next Audit Committee.

As reported previously, work on the Annual Governance Statement is underway. Director Statements of Assurance have been returned and incorporated into the overall opinion. The Statement is comprehensive in detail and provides a clear framework for the follow up of issues previously highlighted.

Counter Fraud arrangements & Anti-Fraud Plan

Internal Audit has taken a number of steps to ensure that counter fraud arrangements in Slough Borough Council are effective. These include both proactive and reactive anti fraud arrangements. Work undertaken within Quarter Four has included substantial input into the National Fraud Initiative (NFi).

The National Fraud Initiative is an exercise in data matching carried out by Local Authorities, other public bodies and some private sector bodies to identify potential fraud. The data collection exercise is undertaken every two years and the matched data is made available to the relevant Officers for investigation.

The complete set of NFI results were received in May 2009. An initial review of the NFi matches showed that there were 3,734

matches, of which 2,948 were high level matches. The total savings to date in 2008/09 were £60,674.68. This figure may increase upon completion of the investigations of the new Council Tax / Electoral Register matches. The final report on the 2010/11 NFi exercise generated from the Nfi secure website will be available for review in early July 2010 and has been incorporated for timely action within the 2010/11 Internal Audit Plan.

The general Internal Audit work carried out, alongside the work carried out by the Housing Benefit Fraud Unit, contributes to the anti-fraud arrangements in the organisation. These activities have been identified and brought together in one document to enable further clarity in respect of anti fraud work being carried out. This was presented formally to the previous Audit Committee. Progress against the plan will be reported in due course.

Anti- Fraud Training

As reported to the Audit Committee previously, an electronic anti-fraud training package has been purchased. The training package tutorial takes approximately forty minutes to complete and is followed by a test of knowledge. A log is maintained of those employees who have completed the test.

It was anticipated that training would be rolled out across the Authority during Quarter Two. However, due to reduced capacity within the Internal Audit section as a result of vacancies and increased involvement in investigations, roll out is now underway. Rates of completion and general feedback will be reported to the Audit Committee in due course.

Risk Management Update

Reporting Risk Management Issues to Senior Management

CMT are receiving formal reports providing quarterly updates on Risk Management issues. These include:

- Actions taken to mitigate identified risks;
- Movements of risks between the red, amber and green status;
- New and emerging risks; and
- Updates on areas where risks have not been addressed in order that CMT can take informed decisions on allocation of resources

Internal Audit and Risk Management regularly attend SMT's to discuss and update Risk Registers and also provide training as and when required. The Risk Management profile is currently high and SMT's are inviting Internal Audit and Risk Management to attend SMTs in order to keep Risk Registers updated and relevant. This positively demonstrates ownership of Risks by Directorates and that Risk Management continues to be further embedded across the organisation.

Updated Risk Management Guidance has been published on the intranet along with the corporate risk register and all individual directorate risk registers. Risk Registers are being developed for the Council's key strategic projects, including the Heart of Slough.

Key Actions Taken within Quarter Four- 2009/10

- The Risks Registers for CWB and ECS were updated by the respective Senior Management Teams;
- Tendering activity was undertaken to allow the award of the contract for the Council's Insurance brokers;
- The Director of Resources and the Director of I&D were both provided with training to enable the effective entry and update of risks on the Council's risk management system; this will enable departments to take further ownership of their risks and the responsibility for their management; and
- Three Officers within the I&D received training on the Risk Management system to establish whether the Risk system could be tailored to assist with performance management.

Key Actions Proposed within Quarter One- 2010/11

- Updating the remainder of the Departmental Risk Registers.
- Completion of the risk management system roll out to all Directors and Assistant Directors and further roll out of the system to individual 'risk champions' within each department- It is envisaged that the introduction of more localised control over risk registers will encourage the completion and use of risk registers throughout the organisation.

Relevant Insurance Actions to Note

- The Council's new insurance portfolio contract commenced on 1st April 2010;
- Recommendations were submitted to Cabinet requesting approval that the Council's insurance portfolio was placed

with Chartis insurance and The Leaseholders/Mortgagees insurance was placed with Ocaso.

- This change maintains the previous level of exposure for the Council whilst realising a saving in excess of £200,000 on the 2009/10 premium spend.

Table One- Quarter Four Amendments to the 2009/10 Internal Audit Plan

Audit Description	Audit Days	Comments
Audit Days Added		
Supporting People Grant	10	Late request to provide statutory certification
Parlaunt Park Primary School	10	Additional FMSiS assessment
Pippins School	10	Additional FMSiS assessment
SEEDA Grant	10	Late request to provide statutory certification
Interserve Corporate	10	Replaces Elections
Stroke Care Grant	10	Late request to provide statutory certification
Improvement Grants	2	Original days allocations insufficient for audit area- extended scope
Data Centre	7	Replaces E-Payments
SSCO Wexham	7	Late request to provide statutory certification
Audit Days Deleted		
Workforce Planning	10	Covered by External Audit- avoidance of duplication
MALTS	12	Requested delay by Deputy Director of Finance as MALTS not yet in place
Elections	10	Delayed to post-elections, replaced by Interserve Corporate
Transition Planning	10	Audited in the previous year and satisfactory assurance provided
Emergency Planning	10	Area not yet ready to be audited
Nursing Homes	10	Covered as part of Placement Budgets
Consumer Protection Support	10	No separately auditable area
E Payments	10	Replaced by Data Centre Audit
Homecare & Operating System	3	Days applied to IT Audits
Net change in Quarter Four	**-9**	

(NB: All other amendments have been reported at previous Audit Committees)

Table Two- Comparison of Original Allocation and Use of Resources–to 31 March 2010

	ANNUAL AUDIT PLAN ALLOCATION – ORIGINAL (Days)	ANNUAL AUDIT PLAN ALLOCATION – LATEST (Days)	ACTUAL USED TO END OF QUARTER 4 (Days)
PLANNED AUDITS			
Fundamental (Core) Systems Audits	392	401	391
Non-Core Systems Audits	743	734	702
IT Audit	74	75	75
TOTAL PLANNED AUDITS:	**1209**	**1210**	**1168**
OTHER AUDIT WORK			
Old Year Audits	10	10	11
Follow Ups	40	40	94
Contingency Audits	42	42	42
Investigations	40	65	85
TOTAL OTHER AUDIT WORK	**132**	**157**	**232**
TOTAL AUDIT DAYS	**1341**	**1367**	**1400**
OTHER CHARGEABLE			
Chargeable Management	324	324	295
TOTAL CHARGEABLE DAYS	**324**	**324**	**295**
AUDIT MANAGEMENT & ADMIN			
Non Chargeable Management	76	50	45
Management Information/Admin	121	121	108
TOTAL MANAGEMENT & ADMIN	**197**	**171**	**153**
LEAVE & TRAINING			
Statutory Leave	80	80	84
Annual Leave	309	309	259
Special Leave	145	145	133
Sick Absence	80	80	269
Professional Training	124	124	7
TOTAL LEAVE & TRAINING	**738**	**738**	**752**
TOTAL STAFF DAYS	**2600**	**2600**	**2600**

Section Two- Key Performance Indicators for the Quarter Ending 31st March 2010

The following table details the Internal Audit Service performance for the year to date measured against the key performance indicators. Progress continues to be positive with all key performance indicators achieving, or exceeding, the original target.

No.	Key Performance Indicator	Target	Quarter Four 2009/2010	2009/10 Year to Date
1	The overall percentage of recommendations agreed	100%	100%	100%
2	Percentage of agreed recommendations outstanding*	N/A	31% (11/35)	56% (63/112)
3	Proportion of planned audit work completed	90%	96%	96%
4	Average customer satisfaction score (measured by survey) (4=Good, 3=Satisfactory, 2=Poor, 1=Unsatisfactory)	3.0	4.0	4.0

* NB: statistics of recommendations implemented are based on a six month follow up review after the issue of a final report. Also, please note that some recommendations may not have been due for implementation within six months of the issue of the final report. For details, of outstanding recommendations, please see Section Four- Recommendations Not Implemented.

Section Three- Summary of Audit Reports Issued in Quarter Four 2009/10

	Quarter Four 2009/10	Total 2009/10
Full Assurance	0	0
Satisfactory Assurance	39	61
Limited Assurance	30	35
No Assurance	0	1

The table below provides a summary of the Internal Audit reports issued in Quarter Four:

Quarter Four Reports Issued:	Days Planned	Actual	Assurance	Status
Slough BC Software Licensing	8	8	Limited	Draft
Social Care Debt Management	15	21	Limited	Draft
Careline	10	8	Satisfactory	Final
Cippenham Nursery School	5	7	Satisfactory	Final
St Josephs Catholic High School	10	11	Limited	Final
Stroke Care Grant	10	6	Satisfactory	Final
Pensions	10	10	Satisfactory	Final
VAT	10	10	Limited	Final
Financial Planning	15	15	Satisfactory	Draft
Budgetary Control	15	15	Satisfactory	Draft
Creditors	15	15	Satisfactory	Final
Payroll	15	15	Limited	Final
Petty Cash & Imprest Systems	10	12	Satisfactory	Final
Grant Reviews	15	15	Satisfactory	Final
Investigations Unit	10	5	Satisfactory	Final
other Project Work	20	20	Satisfactory	Final
Partnership Working	10	13	Limited	Final

Service Planning	15	15	Satisfactory	Draft
Pro-active anti-fraud	12	3	Satisfactory	Final
IT Inventory - asset tagging	10	8	Limited	Final
Khalsa primary	10	10	Limited	Final
IQRA	10	11	N/a	Final
Montem Primary	6	7	Limited	Final
Community Services Facilities Property Management	10	13	Satisfactory	Draft
Accord Partnership Agreement	18	15	Satisfactory	Final
Car Parks Monitoring & Control	15	15	Limited	Final
Improvement grants	7	18	Limited	Final
Housing Advice & Homelessness (including Temporary Accommodation)	8	8	Limited	Draft
Partnership Interserve	12	23	Satisfactory	Draft
PFS Housing Management	10	10	Satisfactory	Draft
PFS Creditors	10	10	Satisfactory	Final
Leaseholder Charges	10	10	Limited	Draft
PFS VAT	7	7	Satisfactory	Final
FMSiS Management	10	10	Satisfactory	Final
SEEDA Grant	10	7	Satisfactory	Final
Registrars	10	13	Satisfactory	Final
IT Business Continuity & Disaster Recovery	9	9	Limited	Draft
Homecare & Operating System	3	3	N/a	Final
IT Procurement / Acquisition	7	7	Satisfactory	Draft
Treasury	15	15	Satisfactory	Final
Capital Finance	10	10	Satisfactory	Draft
Debtors	15	10	Limited	Draft
Cashiers	10	10	Satisfactory	Final
General Ledger	15	15	Satisfactory	Draft
Procurement	10	10	Satisfactory	Final
NNDR	12	12	Satisfactory	Draft
Council Tax & Housing Benefits	18	16	Limited	Draft
Project Management Methodology	15	12	Satisfactory	Draft
LAA	50	15	Satisfactory	Final

Performance Management	15	15	Satisfactory	Draft
Data Quality (non IT)	10	10	Limited	Draft
Corporate Governance	15	15	Satisfactory	Draft
Risk Management	15	15	Satisfactory	Draft
National Fraud Initiative	20	11	N/a	Final
Pertemps	10	5	Limited	Draft
Foxborough School	5	7	Limited	Final
Slough Grammar School	10	5	Satisfactory	Final
Wexham School	10	6	Limited	Final
Early Years Childcare Grant	10	14	Satisfactory	Draft
Placement Budgets (Nursing Homes & Residential)	15	15	Limited	Final
Fostering	10	10	Limited	Draft
Parlaunt Park Primary School	10	7	Limited	Final
SSCO Wexham School	7	7	Satisfactory	Final
Leisure Management	15	15	Satisfactory	Final
PFS Corporate Governance & Risk Management	10	10	Limited	Final
PFS Rents	15	15	Limited	Draft
Council Tax Billing & Collection	15	15	Satisfactory	Draft
Business Continuity	9	9	Limited	Final
Interserve Corporate	10	10	Limited	Draft
IT Support Contracts	8	8	Limited	Draft
IT Data Backup	7	7	Limited	Draft
Data Quality IT	10	10	Limited	Draft

Limited assurance opinions have been issued in the following areas in Quarter Four:

Audit	Report Status	Total Number of Recommendations	Areas of Significant Control Weakness	Other Comments
Software Licensing	Draft	7	- Omissions from the software inventory; and - Six medium risk recommendations.	The realignment of support services will further improve the control environment
Social Care Debt Management	Draft	5	- Regular review of the CWB debt recovery policy for social care debts; - Adherence to standard debt recovery procedures with CWB, GBE and ECS; - Completion of income reconciliations; - Regular completion of write-offs within CWB; and - One Low recommendation.	The realignment of support services will further improve the control environment
St Joseph's Catholic Primary School	Final	19	- Failure to review Governing Body roles and responsibilities since 2006/07; - Level of delegated authority to the Headteacher is set higher than required; - No assessment undertaken by the GB to support the SIC; - Requirement to declare conflicts of interest is not a standing agenda item; - No whistle blowing policy in place; - Failure to complete a financial competencies self-assessment by Governors; - Failure to complete a financial competencies self-assessment by staff; - Staff with financial management responsibilities have not completed a declaration of interests form; - Failure to complete a School Development Plan for 2009/10; - Lack of management trail for one cheque payment made; - Seven Medium recommendations; and	NB: The School was assessed for accreditation and issued with a Pass in 2006/07 and reassessed in 2009/10, resulting in a Fail.

			• Two Low recommendations.	
VAT	Final	5	• Failure to check purchase invoices against the Accounts Payable System; • Two Medium recommendations; and • Two Low recommendations.	The realignment of support services will further improve the control environment
Payroll	Final	10	• Implementing a procedure for the completion of pre-employment checks for staff within Schools (Asylum & Immigration Act, 1996); • Six medium recommendations; and • Three Low recommendations.	The realignment of support services will further improve the control environment
Partnership Working	Final	10	• Maintenance of a Partnerships Register and identification of a responsible Officer; • Defining the purpose and expectations of partnership arrangements; • Maintenance of partnership risk registers (E-Government); • Maintenance of exit strategies within partnerships (E-Government); • Maintenance of action plans to monitor goals and targets within Partnerships; • Approval of the establishment of partnership arrangements (Car Parking); • Monitoring of governance arrangements within partnerships; • Three Medium recommendations; and • Two Low recommendations.	Control weaknesses identified within this area have been highlighted in both the 2008/09 and 2009/10 Annual Governance Statement.
IT Inventory- Asset Tagging	Final	3	• No finalised IT asset tagging policy in place; • Failure to maintain the IT asset database to reflect disposals; and • No periodic check between the asset database and the physical assets is completed.	The realignment of support services will further improve the control environment

Khalsa Primary School	Final	17	• The School is not registered under the Data Protection Act; • Conflict of Interests and Adherence to tendering procedures- Governor business; • No completed Controls self-assessment in the last twelve months; • Failure to complete the Governors checklist prior to signing the SIC; • FMSiS assessment document not signed by the Chair of Governors; • Failure to complete a declaration of interests form; • Nine Medium recommendations; and • Two Low recommendations.	This was the first review under the FMSiS assessment process- the standard for accreditation was not achieved. This School will be subject to follow up in 2010/11 and reassessment in 2012/13.
Montem Primary School	Final	8	• Reviewing the appropriateness of limits of delegated authority- significantly higher than best practice; • Six Medium recommendations; and • One Low recommendation.	N/A
Car Parks Monitoring & Control	Final	2	• Authorisation and maintaining evidence of contract amendments; and • Completion of reconciliations.	N/A
Improvement Grants	Final	7	• Monitoring budget under spends in grant usage; • Four medium recommendations; and • Two Low recommendations.	N/A
Housing Advice & Homelessness (including Temporary Accommodation)	Draft	5	• Purchasing in line with Council Financial Procedure Rules; • Three Medium recommendations; and • One Low recommendation.	N/A
People First- Leaseholder Charges	Draft	3	• Compliance with statutory consultation periods on major works; and	Recommendations are currently being followed up during

			• Two Medium recommendations.	the 2010/11 Due Diligence work in respect of People First.
IT Business Continuity & Disaster Recovery	Draft	7	• Review of current DR strategy; and • Four Medium recommendations.	The realignment of support services will further improve the control environment
Debtors	Draft	5	• Developing procedures for the collection of aged debts; • The timely chasing of debts; • Reconciliation of payments received against the system; • Completion of write-offs within CWB; and • One Medium recommendation.	The realignment of support services will further improve the control environment
Council Tax & Housing Benefits	Draft	4	• Secondary review of the year-end reconciliation between the Housing Benefits system to the General Ledger; • Full completion of reconciliation between Academy and Oracle year-end reconciliation and the investigation of any discrepancies; and • One Medium recommendation.	This area is being followed up within the current Internal Audit work being undertaken for People First prior to transfer.
Data Quality (IT & Non-IT)	Draft	5	• Development of a corporate policy/ strategy on Data Quality; and • Four Medium recommendations.	The realignment of support services will further improve the control environment
Pertemps	Draft	5	• Timely distribution of monthly invoice details; • Approval of invoices; • Authorised invoice amendments; • Maintenance and recording of invoice details; and • Identification of a Lead Officer for the monitoring of the contract.	The realignment of support services will further improve the control environment

Foxborough School	Final	8	• A financial update report to the Governors following the last audit • Use of petty cash for staff expenses reimbursement • The Statement of Internal Control (SIC) and the Governing Body Controls self-assessment to support the SIC • The Bank Reconciliation process • Use and recording of manual cheques • The purchase order process • Invoice payments • Use of petty cash for staff expense reimbursements	NB: F.S was assessed for accreditation under FMSiS in 2008/09- an opinion of No Assurance was issued. Significant progress has been made but further work is required before accreditation can be provided.
Wexham School	Final	24	• Governing Body involvement in the financial management of the School- approval of the budget/ review of budget reports; • Updating the bank mandate- one signatory; • 90% of purchases were made without a purchase order; • No Governing Body assessment of the internal control environment for the SIC; • Seventeen Medium recommendations; and • Three Low recommendations.	This School will be reassessed in 2012/13.
Placement Budgets (Nursing Homes Placement & Residential)	Final	7	• Completion of the six weekly review; • Approval of Care Plans; and • Five Medium recommendations.	N/A
Fostering	Draft	9	• Maintenance of standard file documentation- e.g. home visits/ induction/ annual review; • Full completion of placement forms; • Completion of annual review and unannounced visits; and	N/A

			• Six Medium recommendations.	
Parlaunt Primary School	Final	25	• Defining Governing Body roles and responsibilities; • Discussion and agreement of the Statement of Internal Control by the Governing Body; • Annual completion of Governor declarations of interests; • Declarations of interests to be added as a standing agenda item; • Failure to complete financial competency self-assessments; • Incorporation of budgetary requirements/ resource implications into the School Development Plan; • Update and review of School Financial Regulations; • Regular completion and review of bank reconciliations by the Headteacher; • 31% of invoices with no purchase order raised as required; • No annual control self-assessment undertaken by the Governing Body annually; • Twelve Medium recommendations; and • Three Low recommendations.	This was the first review under the FMSiS assessment process- the standard for accreditation was not achieved. This School will be subject to follow up in 2010/11 and reassessment in 2012/13.
PFS Corporate Governance & Risk Management	Final	11	• Completion of Service Level risk registers; • Eight Medium recommendations; and • Two Low recommendations.	Action taken against implementation of the recommendations is currently being followed up as part of the 2010/11 Due Diligence work.
PFS Rents	Draft	8	• Authorisation of write-offs in line with the approved Scheme of Delegation; • Six Medium recommendations (three of which concern reconciliations of the rents system; and • One Low recommendation.	Action taken against implementation of the recommendations is currently being

				followed up as part of the 2010/11 Due Diligence work.
Business Continuity	Final	12	• 12 Medium recommendations, including: • Establishing a BCP Working Group; • Consistency of BCP's Council-wide; • Completion of a Corporate BCP; • Compiling a master list of key contacts; • Availability of BCP's on the intranet; • Provision of BCP training; • Testing of BCP's; and • Liaison with key partners and suppliers.	This report has been discussed and agreed at CMT level; additional funding has been allocated to this area to commission an external review and implement a standard framework Council-wide.
Interserve Corporate	Draft	13	• Monitoring the use/ assurance over sub-contractor work; • Maintenance of an up to date schedule of rates; • Nine Medium recommendations; and • Two Low recommendations.	The realignment of support services will further improve the control environment
IT Support Contracts	Draft	2	• Inclusion of performance targets within support contracts; and • Monitoring adherence to SLA's- in particular continuous improvement.	The realignment of support services will further improve the control environment
IT Data Backup	Draft	5	• Interim arrangements for the backup of the new SAN 2; and • Four Medium recommendations.	The realignment of support services will further improve the control environment

Section Four- Recommendations Not Implemented

In Quarter Four of 2009/10, 35 medium and significant risk recommendations were followed up; of these recommendations, eleven remain outstanding. The following table outlines the outstanding recommendations:

Audit	Year	Outstanding Recommendations
Debtors	2008/09	➤ Write offs should be processed on a regular basis in accordance with the authorisation procedures. The amount written off should be monitored as a percentage of gross debt (Significant) ➤ Responsibility should be assigned for the monitoring and recovery of overdue debts to Officers other than those responsible for income collection. Progress against collection targets should also be monitored by management including the amount outstanding (Medium). ➤ Regular review of local procedure notes should take place with date and version controls applied (Medium)
Creditors	2008/09	➤ A further memo or other appropriate form of communication should be circulated to relevant officers regarding the requirement to forward invoices for payment in a timely way (Medium) ➤ Guidance on the Oracle system for officers throughout the Council to follow when making a payment need (Medium)
NNDR	2008/09	➤ Management should ensure that the monthly reconciliation of the General Ledger and the total amount updating the NNDR accounts is carried out promptly (Medium) ➤ Management should ensure that the reconciliation of valuation office's total rateable value and the total rateable value on NNDR is documented (Medium). ➤ Management should ensure that a monthly reconciliation is made of the total NNDR refunds and the NNDR refunds shown the General Ledger (Medium). ➤ NNDR procedure notes should be written to supplement the user manuals (Medium).
Council Tax Billing &	2008/09	➤ Reports should be checked and acted upon regularly to ensure that the suspense account is cleared (Medium) ➤ The decision to discontinue monthly reconciliations should be ratified by management and reconciliation

Collection		should be carried out independently (Medium).

As agreed by members, where recommendations or actions have not implemented recommendations the responsible Officers may be given an opportunity to explain why at the following Audit Committee.

Section Five- Audit Reports experiencing Delay in Implementation

Outstanding Follow ups

Audit no and title	Department name	Final report issued	Follow-up Due
N/A- There are no outstanding follow ups.	N/A	N/A	N/A

Note: Follow up of recommendations is carried out with every audit and/or after 6 months.

Outstanding Drafts

Audit title	Department name	Draft sent	Contact name
N/A	N/A	N/A	N/A

There are no draft reports for which we are awaiting a response outside of the agreed timescales.

Section Six- Position on Contingency Audits and Irregularity Reviews up to 31st March 2010

The below highlights where further action has been taken since previous Audit Committee reporting:

Housing Management Information System

Internal Audit work is ongoing with significant issues highlighted in this area. As part of the Internal Audit Due Diligence work surrounding the People First transfer, work is being undertaken concerning the reconciliation of housing property numbers and system details. This work will be reported to the next Audit Committee.

Cash Theft from Planning Reception

A police investigation is underway further to receipt of a report of £450 of missing cash from the planning reception safe; June 2010. Internal Audit assistance will be provided to the Lead Investigating Officer and further details will be provided to the next Audit Committee.