

RSM Tenon

A decorative graphic consisting of two parallel blue lines that start near the top left and extend diagonally towards the top right, creating a sense of movement and direction.

SLOUGH BOROUGH COUNCIL

Internal Audit Annual Report 2011/2012

Presented at the Audit Committee meeting of: 13th June 2012

Approved by: Daniel Harris as Head of Internal Audit

CONTENTS

Section	Page
1 Introduction	1
2 Internal Audit Assurance for 2011/12	1
Appendix A Internal Audit Assurance Map 2011/12	5
Appendix B Internal Audit Opinions and Recommendations 2011/12	14

This report is prepared solely for the use of the Council and senior management of Slough Borough Council. Details may be made available to specified external agencies, including external auditors, but otherwise the report should not be quoted or referred to in whole or in part without prior consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended for any other purpose.

© 2012 RSM Tenon Limited

RSM Tenon Limited is a member of RSM Tenon Group

RSM Tenon Limited is an independent member firm of RSM International an affiliation of independent accounting and consulting firms. RSM International is the name given to a network of independent accounting and consulting firms each of which practices in its own right. RSM International does not exist in any jurisdiction as a separate legal entity.

RSM Tenon Limited (No 4066924) is registered in England and Wales. Registered Office 66 Chiltern Street, London W1U 4GB. England

1 INTRODUCTION

1.1 The Role of Internal Audit

The role of internal audit is to provide management with an objective assessment of the adequacy and effectiveness of internal control, risk management and governance arrangements. Internal audit is therefore a key part of Slough Borough Council's assurance cycle and if used properly can help to inform and update the organisation's risk profile. Internal Audit is just one of the sources of assurance available to the Council and Audit Committee.

The definition of internal audit, as described in CIPFA's Code of Practice for Internal Audit in Local Government in the United Kingdom, is set out below:

- Internal Audit is an assurance function that primarily provides an independent and objective opinion to the organisation on the control environment comprising risk management, control and governance by evaluating its effectiveness in achieving the organisation's objectives. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources.
- Whilst Internal Audit "primarily" provides an independent and objective opinion to the organisation on the control environment, it may also undertake other, non-assurance work at the request of the organisation subject to the availability of skills and resources. This can include consultancy work; indeed, Internal Audit intrinsically delivers consultancy services when making recommendations for improvement arising from assurance work, and fraud-related work.

1.2 Annual Governance Statement

The preparation and publication of an annual governance statement in accordance with the CIPFA / SOLACE Good Governance Framework is necessary to meet the statutory requirement set out in the Accounts and Audit Regulations,

which set out a statutory requirement for authorities to prepare a statement of internal control in accordance with "proper practices".

As your internal audit provider, the assignment opinions that RSM Tenon provides the organisation during the year are part of the framework or assurances that assist the Council prepare an informed governance statement.

2 INTERNAL AUDIT ASSURANCE FOR 2011/2012

2.1 Context

As the provider of the internal audit service to Slough Borough Council we provide the Council through the Audit Committee with an opinion on the adequacy and effectiveness of the organisation's governance, risk management and control arrangements. In giving our opinion it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the Council is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes.

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. This report is prepared solely for the use of Council and senior management of Slough Borough Council. Details may be made available to specified external agencies, including external auditors, but otherwise the report should not be quoted or referred to in whole or in part without prior consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended for any other purpose.

2.2 Internal Audit Assurance Statement

This annual Head of Internal Audit opinion is provided to Slough Borough Council by RSM Tenon Limited.

We are satisfied that sufficient internal audit work has been undertaken to allow us to draw a reasonable conclusion on the adequacy and effectiveness of Slough Borough Council's arrangements.

For the 12 months ended 31 March 2012, based on the work we have undertaken, our opinion regarding the adequacy and effectiveness of Slough Borough Council's arrangements for governance, risk management and control is as follows:

Red Amber Green

Governance

From our review of work undertaken by the Council in addressing previous significant issues within the 2010-11 Annual Governance Statement it was confirmed that adequate progress had been made by the Council. In addition, our audit of quality assurance processes for a sample of performance indicators confirmed that the Council has established adequate processes to ensure performance data is subject to suitable review prior to this being reported.



Risk Management

Our audit of risk maturity concluded that the Council are a risk defined organisation. Whilst risk management processes have been established and are operating effectively at Council Management Team level these



could be better embedded throughout the organisation.

Control

Positive internal audit opinions have been provided in respect of all of the Internal Audit work undertaken during the year, with the exception of two audits on property and asset management and St Joseph's School. However the issues raised within these reports are not considered to represent significant control issues.



Please note this represents a clean (unqualified) overall opinion.

2.3 Scope of the Internal Audit opinion

In arriving at our opinion, we have taken into account:

- The results of all internal audits undertaken during the year ended 31 March 2012 (see Appendix A for a risk map of our internal audit assurances and Appendix B for a summary of audits);
- The results of follow-up action taken in respect of audits from previous years;
- Whether high or medium category recommendations have been accepted by management and, if not, the consequent risks;
- The effects of any material changes in the organisation's objectives or activities;
- Matters arising from previous reports or other assurance providers to the Audit Committee and/or Cabinet;

- Whether or not any limitations have been placed on the scope of internal audit;
- Whether there have been any resource constraints imposed upon us which may have impinged on our ability to meet the full internal audit needs of the organisation;
- What proportion of the organisation's internal audit needs have been covered to date; and
- The assurances provided from the Council's previous Internal Auditors, Deloitte, covering the period 1st April 2011 to 31st December 2011. However it should be noted that whilst we have noted the assurance levels provided for each of the audit reports we have not undertaken any work to substantiate the findings and assurances provided. While we have taken into account the assurances provided by Deloitte we cannot be held responsible or liable for the opinions drawn from their work.

2.4 The Basis of the Opinion

The basis for forming my opinion is as follows:

- Our audit of risk maturity, considering the effectiveness of the risk management processes throughout the organisation, concluded that the Council is a risk defined organisation. Whilst risk management is well embedded at CMT level, with the register subject to regular challenge and review, further development of risk management, and in particular the risk registers, is needed at an operational level within the Council. Testing identified inconsistencies in the population of risk registers at an operational level with some departments only identifying a limited number of risks to be managed. It was also identified that there was very limited review of the risk register at Audit Committee level. For the Audit Committee to effectively fulfil its role in providing assurance to the Cabinet over the effectiveness of risk management arrangements it is

important for the risk register to be subject to periodic challenge and review.

- Of the ten audits undertaken by RSM Tenon in the period 1st January to 31st March 2012 where a formal assurance opinion was provided, a positive opinion was provided in respect of eight of these, with four of these receiving an amber green opinion and the remaining four an amber red. The two red (negative) assurance opinions were as follows:
 - Property and Asset Management: Our red opinion related to weaknesses in the design and application of the processes in place to ensure that assets are subject to valuation in a timely manner. Since the conclusion of our audit we have been provided with management assurances that the Council has put in measures to address the weaknesses identified as part of our review. The findings identified as part of this audit are not considered to represent a significant control issue;
 - St Joseph's School. An audit of the financial management, governance and procurement processes in place within St Joseph's School was requested by the Director of Resources and Regeneration following concerns raised that the school had entered into a number of Finance Leases. Our audit identified a significant number of weaknesses in the design and operation of key internal financial controls within the school which required addressing as a matter of urgency. Whilst this does not represent a significant control issue for the Council, the financial management of schools should however be considered as an area requiring attention in 2012/13 to ensure appropriate arrangements are in place over financial management and governance.

- In forming our opinion we have considered the results of the Internal Audit work undertaken by the Council's former Internal Auditors, Deloitte, covering the period 1st April to 31st December 2011. However, as detailed above we have not undertaken any work to substantiate the findings and opinions provided. Of the 25 audits undertaken where a formal assurance opinion was provided, 10 of these received substantial assurance and the remaining 15 limited assurance. All of these represent positive opinions, although a number of significant recommendations were made as part of these audits.

Acceptance of Recommendations

All of the recommendations made within the final audit reports issued by RSM Tenon have been accepted by management. Whilst six reports remain in draft at the time of the production of this report we have been provided with assurances by management as part of the audit debrief meeting process that all of our recommendations have been accepted.

It should also be noted that 13 reports (out of 30 issued) relating to Internal Audit work undertaken by Deloitte still remain in draft report format. We are therefore unable to provide assurance whether the recommendations made within these reports have been accepted and will be implemented.

From a follow up of previous internal audit recommendations made by Deloitte it was established that adequate progress was being made by the Council in implementing these.

However there is a need for an ongoing recommendation tracking process to be established within the Council, and management are actively considering a possible software solution to address this.

2.5 The Annual Governance Statement

The overall opinion may be used by the Council in the preparation of the Annual Governance Statement.

Whilst there are no issues arising as significant from our work which we believe would require inclusion within the Annual Governance Statement, we believe that the Council may wish to consider including the financial management and governance for schools as an area requiring improvement during 2012/13 and detailing the proposed actions being taken to address this.

2.6 Conflicts of Interest

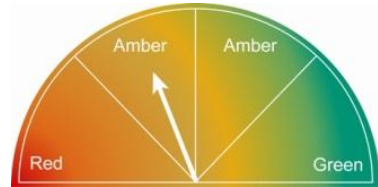
We have not undertaken any work or activity during 2011/12 that would lead us to declare any conflict of interests.

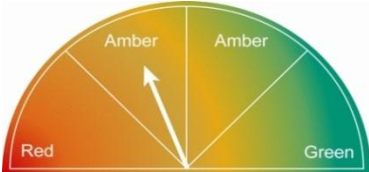
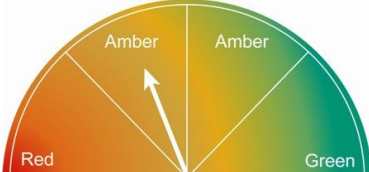
2.7 Benchmarking Data

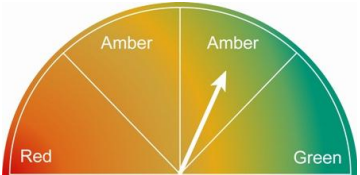
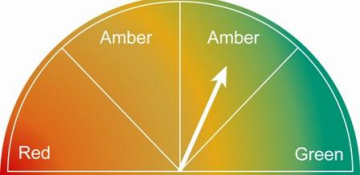
We will provide some benchmarking data in next year's annual report when we have some comparative data to compare.

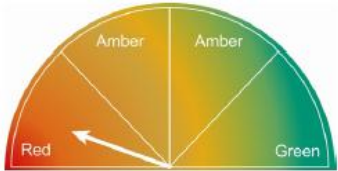
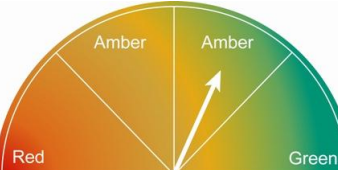
APPENDIX A: INTERNAL AUDIT ASSURANCE MAP 2011/2012 – AUDITS CONDUCTED BY RSM TENON*

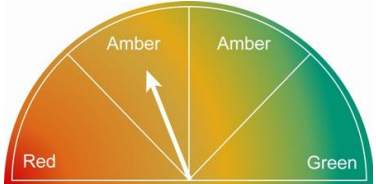
*(A summary of assurance levels and number of audit recommendations for quarters 1-3 is detailed within Appendix B)

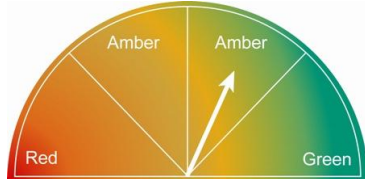
Risk Based Coverage			
Risk(s)	Source	Headline Findings	Assurance
<p>Commissioning Teams and Supporting People</p> <p>Risk 1: Failure to obtain value for money through commissioning activities undertaken by the Council.</p> <p>Risk 2: Non-compliance with legal requirements of procurement due failure to adhere to the Council's Financial Procedure Rules in relation to the tendering process</p>	<p>Proposed Q4 plan from previous auditors.</p>	<p>Taking account of the issues identified, whilst the Council can take some assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective, action needs to be taken to ensure the risk of the Council failing to achieve value for money through its commissioning is managed in a timely manner. However, we can conclude that the Commissioning activity undertaken has been in compliance with the Council's procurement rules.</p> <p>Our audit of Commissioning Teams and Supporting People identified weaknesses in the application of controls in the ambitions of the Commissioning intentions and ultimate delivery.</p> <p>The Council had experienced a high number of contracts that had expired around the same time period resulting in a need to commission a high volume of new contracts. At the time of the review a number of contracts, including Community Meals and Supported Living Mental Health were not likely to be completed by the end of March 2012. Without new contracts in place to replace contracts as they expire the Council was failing to ensure that value for money was achieved in the services they commission.</p> <p>Reporting to various forums did not follow a consistent approach or format which as a consequence did not enable management to clearly identify progress against pre-determined targets and take timely corrective action.</p>	

<p>Concessionary Fares Administration</p> <p>The Council is incurring an excessive level of expenditure to bus operators due to the inappropriate provision of concessions and/or due to incorrect data being received from bus operators.</p>	<p>Proposed Q4 plan from previous auditors.</p>	<p>Taking account of the issues identified, whilst the Council can take some assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective, action needs to be taken to ensure the risk of the Council failing to achieve value for money through its commissioning is managed in a timely manner. However, we can conclude that the Commissioning activity undertaken has been in compliance with the Council's procurement rules.</p> <p>Our audit of Concessionary Fares Administration identified a weakness in the design of the control framework where there was no segregation of duty between the employee processing the application for a concessionary bus pass and the employee approving the bus pass application.</p> <p>The remaining controls in place were sufficiently robust in terms of their design and where this was not the case, in areas such as the approval of the application forms, they are receiving suitable management attention.</p> <p>Weaknesses in the application of controls were identified in the uploading of information into the Siebel system where we were unable to provide assurance that concessionary bus passes have only been issued in appropriate instances due to the extent of missing supporting information.</p>	
<p>Personalisation Policy</p> <p>Users do not have the most effective care/support plan due to inaccurate completion of assessments/plans or users utilise direct payments allocated funds made by the Council in an inappropriate manner.</p>	<p>Original Proposed Q4 plan from previous auditors.</p>	<p>Taking account of the issues identified, whilst the Council can take some assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective, action needs to be taken to ensure the risk of the Council failing to achieve value for money through its commissioning is managed in a timely manner. However, we can conclude that the Commissioning activity undertaken has been in compliance with the Council's procurement rules.</p> <p>Our audit of Personalisation Policy found the controls in place were sufficiently robust in terms of their design. The only area where this was not the case, was where the Council did not undertake any sample testing to review the quality of Personal Needs Questionnaires (PNQs) and other care documentation.</p> <p>Weaknesses in the application of controls were identified in the completion of all user documentation. We found issues through</p>	

		<p>sample testing with the sign-off from the user, assessor and authoriser of PNQs, Resource Allocation System (RAS) and Support Plans. Forms had not been uploaded on to the current IAS System and there were inconsistencies in the RAS scoring and instances of obsolete documentation being incorrectly used.</p> <p>A high-rated recommendation was made for the Council to ensure the upgraded IAS System, due for implementation, addresses these weaknesses.</p>	
<p>Procurement</p> <p>Failure to achieve value for money</p>	<p>Proposed Q4 plan from previous auditors.</p>	<p>Taking account of the issues identified, the Council can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective. However we have identified issues that, if not addressed, increase the likelihood of the risk materialising.</p> <p>Our audit of Procurement found the controls in place were sufficiently robust in terms of their design and where this was not the case, in areas such as policies and the Procurement Strategy, these are receiving suitable management attention. Weaknesses in the application of controls were identified in the completeness of the Contracts and Tender Register and data quality of the performance scorecard on procurement indicators.</p> <p>The Council needs to embed within the organisation the requirement of engaging the Procurement Team from the outset in any potential tendering exercises. The Council would also benefit from implementing a sophisticated electronic procurement software program that automatically captures data on procurement to assist the Procurement Team in monitoring expenditure and driving out further value for money.</p>	
<p>Quality Assurance of Performance Indicators</p> <p>The Council is unable to make effective management decisions due to weaknesses in the</p>	<p>Proposed Q4 plan from previous auditors.</p>	<p>Taking account of the issues identified, the Council can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective. However we have identified issues that, if not addressed, increase the likelihood of the risk materialising.</p> <p>Our audit of Quality Assurance of Performance Indicators found that the Council had no overarching documentation to prescribe what it requires for each performance indicator. However, sample</p>	

<p>reporting of performance data.</p>		<p>testing as part of this review did not identify any serious weaknesses in the application of expected control measures.</p>	
<p>Property and Asset Management</p> <p>The asset valuation process is not carried out effectively resulting in assets not being correctly valued and delays in the closure of accounts.</p>	<p>Proposed Q4 plan from previous auditors.</p>	<p>Taking account of the issues identified, the Council cannot take assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective. Action needs to be taken to ensure this risk is managed. We found the controls in place were not sufficiently designed to mitigate risks within the Asset Valuation process.</p> <p>There was no signed agreement between the asset valuation provider and the Council and therefore the Council had no service specification that includes the ability to claw back expenditure for poor performance, e.g. failure to adhere to the Council's deadlines.</p> <p>Weaknesses were also found to exist due to the lack of a procedure document that clearly defines timings and responsibilities of the asset valuation process.</p> <p>We noted that the asset valuation providers were not issued with the assets to be valued schedule until January 2012, when their original proposal outlined that the schedule would need to be received at the end of November 2011 to fulfil the Council's end of January 2012 deadline.</p>	
<p>Partnership Working – Partnership Governance Toolkit Compliance (DRAFT)</p> <p>Partnerships are not managed successfully resulting in poor delivery, excessive costs and a loss of reputation.</p>	<p>Proposed Q4 plan from previous auditors.</p>	<p>Taking account of the issues identified, the Board can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.</p> <p>However we have identified issues that, if not addressed, increase the likelihood of the risk materialising.</p> <p>We found the controls in place were sufficiently robust in terms of their design and where this was not the case, in areas such as the Central Risk Register and the Council producing annual reports, these are receiving suitable management attention. Weaknesses in the application of controls were identified in the communication and information sharing of details on Partnerships to the Policy and Communications Team.</p> <p>The Council needs to embed within the partnerships, the importance of the Policy and Communications Team being given</p>	

		<p>the relevant information, as per the Questionnaires, to ensure that complete information on major partnerships is held.</p> <p>In addition, the risk management process around partnerships needs to be enhanced to ensure that complete risk registers are held for all partnerships and that a central partnership risk register is developed.</p>	
<p>Purchase Cards (P-Cards) (DRAFT)</p> <p>Inappropriate expenditure on purchase cards.</p>	<p>Proposed Q4 plan from previous auditors.</p>	<p>Taking account of the issues identified, whilst the Board can take some assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective, action needs to be taken to ensure this risk is managed.</p> <p>Whilst no cases of inappropriate expenditure were identified during our audit we did identify that systems in place over the review of card expenditure were not always sufficiently rigorous to ensure that receipts were provided for all expenditure and that these were subject to review. However we did identify that the statements themselves were subject to scrutiny which reduces the risk that inappropriate expenditure may go undetected.</p> <p>We found the controls in place were sufficiently robust in terms of their design, the exceptions were the lack of an approved policy on P-Cards and the formal reporting on P-Cards and their performance in the form of Performance Indicators reviewed at a management forum.</p> <p>Significant weaknesses in the application of controls were identified in the completeness of the VISA Purchasing Card cardholder schedule and the Cardholder Agreement form. Sample testing found that the Council was not conducting robust reviews to ensure these forms were appropriately completed and therefore inappropriate individuals could incur excessive expenditure on behalf of the Council. Furthermore there is a risk that individuals may be allocated excessive expenditure limits.</p>	

Other Coverage			
Area	Rationale for coverage	Headline Findings	Assurance
<p>St Joseph's Catholic High School - Governance, Financial Management & Procurement</p>	<p>Proposed Q4 plan from previous auditors.</p>	<p>Taking account of the issues identified, the Council and the Full Governing Body cannot take assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective and therefore the School is unable to demonstrate value for money in their purchasing arrangements.</p> <ul style="list-style-type: none"> Our audit of St Joseph's Catholic High School - Governance, Financial Management & Procurement found a large number of significant weaknesses in the controls in place at St Joseph's Catholic High School and instances of non-compliance with their own Financial Delegated Limits, and the Council's Scheme for Financing Schools. <p>Testing identified that the School had:</p> <ul style="list-style-type: none"> Failed to adhere to their Financial Delegated Limits with £300,000 of invoices being approved by an inappropriate level of authority; and Breached the Scheme for Financing Schools and Department of Health requirements by entering into Finance Leases. We identified four payments where procurement arrangements were not complied with, authorisation was not obtained for the approval of payments from the correct level of authority and the Council had not been informed of expenditure that exceeded the threshold detailed within the Scheme for Financing Schools. 	
<p>St Anthony's Catholic Primary School (DRAFT)</p>	<p>Proposed Q4 plan from previous auditors.</p>	<p>Taking account of the issues identified, the Board can take reasonable assurance that the controls upon which the organisation relies to manage this area are suitably designed, consistently applied and effective. However we have identified issues that, if not addressed, increase the likelihood of the risk materialising.</p>	

		<p>St Anthony's RC Primary School has suitable financial management controls in place to assist it in operating effectively. The main area of concern identified is the school's cheque Imprest account has been overdrawn in four months out of the twelve we tested. We were informed that in one of these instances, this was as a result of late reimbursement from Slough Borough Council.</p> <p>However, during the review there was evidence of consistent financial monitoring at both operational and strategic level. The majority of the recommendations made in this report are therefore to further enhance the controls already in place.</p>	
<p>Risk Maturity (DRAFT)</p>	<p>Proposed Q4 plan from previous auditors.</p>	<ul style="list-style-type: none"> ▪ Over the last 12 months the Council has made reasonable steps in improving its risk management arrangements and has delivered on-line risk management training and also on-going training on use of its risk management system "JCAD". ▪ The JCAD system had not been effectively used to its full potential for identifying, reviewing and updating risks and if it were not for the fact that the Risk Management and Insurance Officer meets with key risk owners and updates the JCAD system, it is very unlikely it would have been updated at all. ▪ There is a good level of support and engagement at Corporate Management Team (CMT) however, testing and review of documentation during the assignment confirmed that very little evidence was available to substantiate that risks were reviewed and discussed at Senior Management Team (SMT) and Local Team meetings. ▪ There has been a lack of formal review of risks at the Audit Committee. The strategic and key operational risks were not a standing agenda item at any of these meetings and therefore cannot be verified as being regularly reviewed and updated in this forum. 	<p>RISK DEFINED</p>

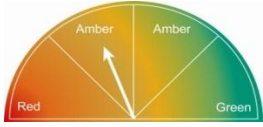
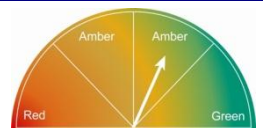

<p>VAT Review (DRAFT)</p>	<p>Proposed Q4 plan from previous auditors.</p>	<p>Our review was undertaken as an advisory piece of work and as such we have not provided a formal opinion on the VAT Return process.</p> <p>This review has identified that there may be scope for refund claims to be made to HMRC in various areas. For example, VAT may be overpaid on the supplies of garages although further detailed review of the terms under which such garages are let will need to be reviewed.</p> <p>There may also be scope to claim VAT on bad debt relief.</p> <p>In addition, we found the VAT Return process and procedures to be unnecessarily complicated with insufficient controls in place to ensure the accuracy of VAT returns submitted.</p>	<p>ADVISORY</p>
<p>Carbon Reduction Commitment Annual Report, Footprint Report and Evidence Pack (DRAFT)</p>	<p>Proposed Q4 plan from previous auditors.</p>	<p>The key findings from this review were:</p> <ul style="list-style-type: none"> ▪ The supply data held within the source list spreadsheet contained all the necessary information to determine the Council's CRC emissions. ▪ Additional commentary within the source list would provide better insight into the estimation techniques and an explanation behind some of the annual figures ▪ Greater clarity around the assignment of actual or estimated figures is required ▪ The evidence pack needs to be developed so that it meets fully the Environment Agency requirements. ▪ The carbon management plans show clearly how the Council will meet its 2020 target. ▪ The Council needs to publish its performance against target on a regular basis. 	<p>N/A</p>

APPENDIX B: INTERNAL AUDIT OPINIONS AND RECOMMENDATIONS 2011/2012

Auditable Area	Assurance Level Given	Number of Recommendations made			In Total	Agreed
		High / Priority 1	Medium / Priority 2	Low / Priority 3		
QUARTER'S 1 – 3 (Deloitte)						
Business Continuity	NO OPINION PROVIDED	0	12	0	12	12
Cashiers	SUBSTANTIAL	0	4	1	5	5
CRB Checks	LIMITED	1	5	1	7	7
Financial Planning and Budgetary Control	SUBSTANTIAL	0	0	0	0	0
Gas Safety	SUBSTANTIAL	0	1	0	1	1
Housing Rents	LIMITED	1	7	1	9	9
Leaseholder Charges	LIMITED	2	3	4	9	9
Littledown Special School	NO OPINION PROVIDED	0	0	0	0	0
National Non-Domestic Rates	LIMITED	2	4	2	8	8
Creditors	SUBSTANTIAL	0	2	1	3	3
Debtors Follow-up	NO OPINION PROVIDED	1	5	1	7	7
Council Tax	LIMITED	0	2	1	3	3
IT Governance / Programme Management	LIMITED	0	6	1	7	7
Debtors Management	LIMITED	1	5	1	7	7
Slough Enterprise	SUBSTANTIAL	0	2	0	2	2
GIS	SUBSTANTIAL	0	5	5	10	10
Off-site Working	LIMITED	1	9	0	10	10

Auditable Area	Assurance Level Given	Number of Recommendations made				Agreed
		High / Priority 1	Medium / Priority 2	Low / Priority 3	In Total	
Payroll	SUBSTANTIAL	0	4	4	8	DRAFT
General Ledger	LIMITED	3	2	1	6	DRAFT
Pensions	SUBSTANTIAL	0	2	2	4	DRAFT
Performance Indicators	LIMITED	1	5	1	7	DRAFT
Housing and Council Tax Benefits	SUBSTANTIAL	0	3	0	3	DRAFT
Quarterly Reconciliation Checks	LIMITED	1	1	1	3	DRAFT
Virements within Directorate Budgets	LIMITED	2	2	1	5	DRAFT
Virements within Directorate Budgets Q3	NO ASSURANCE OPINION	2	1	1	4	DRAFT MGMT LETTER
Backup and Disaster Recovery Planning	LIMITED	1	4	0	5	DRAFT
Review of effectiveness of recruitment appointment procedures of schools where HR support is out-sourced and internally by the council	LIMITED	1	4	3	8	DRAFT
Schools Financial Support	LIMITED	0	6	2	8	DRAFT
Safeguarding – Management assurance	SUBSTANTIAL	0	4	0	4	DRAFT
IQRA Primary School	NO ASSURANCE OPINION PROVIDED	0	4	0	4	DRAFT MGMT LETTER

Auditable Area	Assurance Level Given	Number of Recommendations made				Agreed
		High / Priority 1	Medium / Priority 2	Low / Priority 3	In Total	
QUARTER FOUR (RSM Tenon)						
Commissioning Teams and Supporting People		1	3	2	6	6
Concessionary Fares Administration		1	1	5	7	7
Personalisation Policy		1	2	4	7	7
Procurement		0	2	2	4	4
Quality Assurance of Performance Indicators		0	1	1	2	2
Property and Asset Management		2	1	0	3	3
St Joseph's Catholic High School - Governance, Financial Management & Procurement		4	10	1	15	15

Auditable Area	Assurance Level Given	Number of Recommendations made			In Total	Agreed
		High / Priority 1	Medium / Priority 2	Low / Priority 3		
Purchase Cards (P-Cards)		2	4	1	7	DRAFT – awaiting management responses
Partnership Working – Partnership Governance Toolkit Compliance		0	5	0	5	DRAFT – awaiting management responses
St Anthony's Catholic Primary School		0	4	5	9	DRAFT – awaiting management responses
VAT Review	ADVISORY	0	9	4	13	DRAFT – awaiting management responses
Risk Maturity	RISK DEFINED	2	9	2	13	DRAFT – awaiting management responses
Carbon Reduction Commitment Annual Report, Footprint Report and Evidence Pack	ADVISORY	7	4	3	14	DRAFT – awaiting management responses