

**FINAL REPORTS ISSUED** **01 November 2009 to 15 January 2010**

ref	Audit	Risk	Alloc-ated Days	Final Report Issued	Days Taken	Recommendations Made					Audit Opinion	latest implem-entation date	follow up due	Copied to PSC Members
						No.	Risk Level							
						total	4	3	2	1				
op08	Creditors & VAT	4	15	09/12/09	20	2	0	2	0	0	adequate	30/04/10	30/05/10	15/01/10
op11	Street Cleaning	1	10	03/12/09	10	0	0	0	0	0	substantial	n/a	n/a	15/01/10
						2	0	2	0	0				

**RISK LEVEL 3 & 4 RECOMMENDATIONS** **01 November 2009 to 15 January 2010**

ref	Audit	Ref	Recommendation	Risk	Agreed / Not agreed	Officer Responsible	Officer Comments	Implementation date
op08	Creditors & VAT	3.1	It is recommended that high priority be given to ensuring that the Purchase Order Module be implemented as planned for April 2010 and that key user training and drafting of documented procedures will be implemented to coincide with its introduction.	3	Agreed	Chief Finance Officer	Phased implementation is scheduled for April 2010 and if successful, roll out across the Council will be completed during the subsequent months. There is a dependency on the software supplier solving certain security issues. Training will be delivered shortly before the implementation date.	From April 2010
			In the meantime consideration should be given to interim action to remind all staff of the correct procedures for the ordering and authorising of goods and services should any potential delay to the introduction of the Purchase Order Module by April 2010 be		Agreed	Chief Finance Officer	Although the errors found are slight, it is accepted that the preferred ordering method is not used effectively in every instance. Interim guidance	April 2010 (if necessary)

**RISK LEVEL 3 & 4 RECOMMENDATIONS****01 November 2009 to 15 January 2010**

ref	Audit	Ref	Recommendation	Risk	Agreed / Not agreed	Officer Responsible	Officer Comments	Implementation date
			identified.				will be issued in the event of further delays to the Purchase Order Module project.	
op08	Creditors & VAT	3.2	a) Service Divisions are reminded of the need to comply with the late payment act	3	Agreed	Chief Finance Officer	a) This was done at the SMB/HoDs meeting on 11 November 2009	Done
			b) The Mailroom should ensure all invoices are date stamped upon receipt.		Agreed	Chief Finance Officer	b) This was done by email to the responsible HoD on 16 November 2009, who has subsequently confirmed that the Mailroom have received the instruction.	Done
			c) Consideration is given to investigating the feasibility of using the system field to allow for the invoice receipt date to be input into the Financial Information System. This		Agreed	Chief Finance Officer	c) The feasibility will be investigated and if possible, implemented.	March 2010

**RISK LEVEL 3 & 4 RECOMMENDATIONS** **01 November 2009 to 15 January 2010**

ref	Audit	Ref	Recommendation	Risk	Agreed / Not agreed	Officer Responsible	Officer Comments	Implementation date
			<p>should improve efficiency as system generated reports would remove the need to physically check the hardcopy invoice records.</p> <p>d) The sampling interval criteria are changed from every 12<sup>th</sup> to every 10<sup>th</sup> invoice to allow for a minimum 10% sampling size (after adjustment).</p>		Not Agreed	Chief Finance Officer	<p>d) The marginal additional benefit would not justify the additional work required. The amount sampled is about double that required by the former BVPI8 guidance</p>	Not applicable

**PERFORMANCE AGAINST the 2009/10 AUDIT PLAN 01 November 2009 to 15 January 2010**

ref	Audit	Risk	Qtr	Allocated Days	Started	Draft Report issued	Final Report issued	Days Taken	stage	total over/under	comment
cor01	Partnerships	3	1	10	08/06/09			2	testing	8	
cor02	Corporate Governance	3	1	15	09/04/09	22/12/09		16	draft	1	new audit area
cor03	Performance Management	2	1	10	13/05/09	18/07/09	04/09/09	22	final	12	new audit area
cor04	Information Management	4	2	15	14/07/09	17/11/09		15	draft	0	
cor05	Corporate Budget setting to qtr3	3	3	15	22/07/09			1	planning		
cor06	Budget Monitoring & Reporting to qtr4	3	4	10							
cor07	Corporate Income including Cash Income to qtr2	4	2	15	01/09/09	09/12/09		24	draft	9	additional audit testing required
cor08	Contracts & Procurement	4	3	15	17/11/09			1			
cor09	Corporate Reconciliations	3	3	10	17/11/09			1			
cor10	Grants to qtr2	2	2	10	22/07/09	22/07/09		14	draft	4	new audit area
cor11	Asset Management	3	4	10							
cor12	IT audit	2	4	10							
ref	Audit	Risk	Qtr	Allocated Days	Started	Draft Report issued	Final Report issued	Days Taken	stage	total over/under	comment
op01	Enforcement	3	1	12	02/04/09	22/06/09	31/07/09	21	final	9	new audit area
op02	Trade Waste	3	1	10	24/06/09	01/09/09	01/10/09	16	interim	6	new audit area
op03	Homelessness	2	1	12	23/06/09	04/08/09	06/08/09	10	final	2	
op04	Emergency planning	2	1	10	16/07/09	17/08/09	18/09/09	10	final	0	
op05	Community Development	1	1	10	15/05/09	11/06/09	18/08/09	14	final	4	new audit area
op06	House sales	1	1	10	16/06/09	19/08/09	08/10/09	4	final	6	

## PERFORMANCE AGAINST the 2009/10 AUDIT PLAN

01 November 2009 to 15 January 2010

ref	Audit	Risk	Qtr	Allocated Days	Started	Draft	Final	Days Taken	stage	total over/under	comment	
op07	Development Control and Planning Fees	4	2	20	27/07/09			4	planning	16		
op08	Creditors & VAT	4	2	15	21/07/09	12/10/09	09/12/09	20	final	5	additional audit testing required	
op09	Housing allocations	2	2	15	13/08/09	14/09/09	12/10/09	11	final	4		
op10	Utility Payments & Energy Efficiency	2	2	10	14/07/09	17/09/09	12/10/09	10	final	0		
op11	Street cleaning	1	2	12	13/08/09	25/11/09	03/12/09	10	final	2		
op12	Rents	4	3	15	17/12/09			1				
op13	Housing benefits	4	3	15	16/11/09			6				
op14	Business rates	4	3	12	16/11/09			6				
op15	Council tax	4	3	12	16/11/09	15/01/10		10	draft	2		
op16	Revenues Recovery	4	3	12	16/11/09	14/01/10		12	draft	0		
op17	Car parks (partnership)	2	3	5	08/04/09			7	testing	2	new audit area	
op18	HR & Payroll	4	4	20								
op19	Treasury management	4	4	10								
op20	Customer Service Centre	3	4	12								
op21	Housing Contract Services	3	4	10								
op22	Public Health	3	4	10								
op23	Building Control Service and Fees	2	4	10								
		<b>Total days allocated</b>		<b>424</b>				<b>Total days taken</b>	<b>268</b>			