

FINAL REPORTS ISSUED **06 September 2010 to 31 October 2010**

ref	Audit	Risk	Allocated Days	Final Report Issued	Days Taken	Recommendations Made					Audit Opinion	latest implementation date	follow up due
						No.	Risk Level						
						total	4	3	2	1			
cor01	Corporate Governance	2	10	30/09/10	6	0	0	0	0	0	AGS approved by Full Council		
cor02	ICT	2	10	30/09/10	13	1	0	0	1	0	Substantial	10/09/10	10/10/10
cor03	Performance Management	3	10	30/09/10	21	2	0	1	1	0	Adequate	31/03/11	30/04/11
op05	Taxation	4	10	10/09/10	10	0	0	0	0	0	Substantial	n/a	n/a
op06	Members' Allowances & Expenses	3	10	22/09/10	14	3	0	2	1	0	Adequate	30/11/10	30/12/10
op07	Transport & Plant Utilisation & Maintenance	2	10	24/09/10	11	1	0	1	0	0	Adequate	30/09/10	30/10/10
						7	0	4	3	0			

RISK LEVEL 3 & 4 RECOMMENDATIONS **06 September 2010 to 31 October 2010**

ref	Audit	Ref	Recommendation	Risk	Agreed / Not agreed	Officer Responsible	Officer Comments	Implementation date
cor03	Performance Management	3.1	(a) Heads of Division and other senior Officers should be required to ensure that suitable back-up officers are identified and trained to manage Indicators and to enter data with appropriate documentation to support the data. (b) The back-up officers should be registered into Covalent. (c) Records should be maintained of officers who have undergone training by the Business Improvement and Performance team.	3	Agreed	Richard Auty	Most of this has already been done.	31/12/10
op06	Members' Allowances & Expenses	3.1	A recommendation made in the 2006-07 audit report is re-iterated: Members should be reminded that Expenses claims should be submitted promptly. If Members consider it impossible to submit claims monthly, discussions should be held with the Assistant Chief Executive (Finance) and / or Financial Services with a view to increasing the claim period. In any event, claims should be submitted within one month of the year end, as specified in both Financial Regulations and the Members' Handbook.	3	Agreed	Peter Snow	Reminders are sent from time to time, most recently in the Members' Bulletin published 17 September 2010. The reminder will be repeated at intervals and definitely will be following the elections in May 2011.	Immediate

RISK LEVEL 3 & 4 RECOMMENDATIONS**06 September 2010 to 31 October 2010**

ref	Audit	Ref	Recommendation	Risk	Agreed / Not agreed	Officer Responsible	Officer Comments	Implementation date
op06	Members' Allowances & Expenses	3.2	It should be explained to Members that photocopied VAT receipts are not acceptable to HMRC (HMRC's Ref. Notice 700/64 issued May 2007 refers) and therefore claims cannot be accepted unless an original receipt is attached.	3	Agreed	Peter Snow	Discussions with the Assistant Chief Executive – Finance have resulted in instructions being given to Exchequer to reject claims without original fuel receipts, and this has been notified to Members by means of the Bulletin issued 17 September 2010	Immediate
op07	Transport & Plant Utilisation & Maintenance	3.1	Checks are in place and monitored on a regular basis to ensure that internal triggers are relied upon for the renewal of a tax disc.	3	Agreed	Ron Pridham – Head of Street Services		Immediate

PERFORMANCE AGAINST the revised 2010/11 AUDIT PLAN **06 September 2010 to 31 October 2010**

ref	Audit	Risk	Qtr	Allocated Days	Started	Draft Report issued	Final Report issued	Days Taken	stage	comment
cor01	Corporate Governance	2	1	10	12/04/10	22/06/10	30/09/10	6	final	
cor02	ICT	2	1	10	16/06/10	02/09/10	30/09/10	13	final	additional audit testing required
cor03	Performance Management	3	1	10	19/04/10	26/07/10	30/09/10	21	final	additional audit testing required
cor04	Corporate Income including Cash Income	4	3	15	16/08/10	29/10/10		12	draft	
cor05	Contract Management and VFM	3	4	10						
cor06	Asset Management	4	4	10						
cor07	Partnerships	3								deferred to 2011/12
cor08	Corporate Budgets	3	3	15	23/08/10			8	testing	
cor09	Corporate Reconciliations	3	3	10	24/08/10			7	testing	
cor10	Information Management	4								provisionally deferred to 2011/12, may be undertaken 2010/11 if resources permit
cor11	Procurement	4	4	10						
cor12	Budget Monitoring & Reporting	3								included in cor08, Corporate Budgets
cor13	Grants & External Funding	2								deferred to 2011/12

PERFORMANCE AGAINST the revised 2010/11 AUDIT PLAN **06 September 2010 to 31 October 2010**

Ref	Audit	Risk	Qtr	Allocated Days	Started	Draft Report issued	Final Report issued	Days Taken	stage	comment
op01	Environmental Health	3	1	10	18/05/10	15/07/10	09/08/10	14	final	new audit area
op02	Building Control Service and Fees	3	1	10	19/05/10	26/07/10	19/08/10	13	final	new audit area
op03	Concessionary Fares	2	1	15	18/05/10	21/07/10	26/08/10	12	final	
op04	Creditors	4	2	10	02/08/10			4	testing	
op05	Taxation	4	2	10	18/06/10	20/08/10	10/09/10	10	final	
op06	Members' Allowances & Expenses	3	2	10	16/06/10	01/09/10	22/09/10	14	final	
op07	Transport & Plant Utilisation & Maintenance	2	2	10	18/06/10	22/09/10	24/09/10	11	final	
op08	Community Health and Fitness	1			21/06/10					provisionally deferred to 2011/12, may be undertaken 2010/11 if resources permit
op09	NNDR Business Rates	4	3	12	26/08/10			2	testing	
op10	Council Tax	4	3	12	26/08/10			6	testing	
op11	Housing Benefits	4	4	10						
op12	Sundry Debtors	4	3	15	20/08/10	12/10/10		17	draft	
op13	Housing Rents	4	4	10						
op14	Community Safety - including anti social behaviour	2								provisionally deferred to 2011/12, may be undertaken 2010/11 if resources permit
op15	Payroll, Allowances & Expenses	4	4	10						
op16	Treasury Management	4								deferred to 2011/12
op17	Housing Responsive Maintenance	3	4	15						
op18	Renovation Grants	1								provisionally deferred to 2011/12, may be undertaken 2010/11 if resources permit