

FINAL REPORTS ISSUED **04 February 2012 to 04 May 2012**

ref	Audit	Risk	original approx days	revised approx days	Final Report Issued	Days Taken	Recommendations Made					Audit Opinion	latest implementation date	follow up due
							No.	Risk Level						
							total	4	3	2	1			
cork02	Corporate Budgets	4	15	10	17/04/12	13	0	0	0	0	0	Substantial	n/a	n/a
cork03	Corporate Contracts & Procurement	4	15	15	22/03/12	18	2	0	0	1	1	Substantial	30/09/12	30/10/12
cork04	Corporate Income	4	10	10	07/02/12	13	0	0	0	0	0	Substantial	n/a	n/a
cork05	Corporate Reconciliations	4	10	10	28/02/12	14	4	0	2	2	0	Adequate	31/03/12	30/04/12
opk01	Creditors	4	15	15	07/02/12	16	1	0	1	0	0	Adequate	30/06/12	30/07/12
opk02	Housing Rents	4	15	15	28/02/12	11	0	0	0	0	0	Substantial	n/a	n/a
opk03	Housing Benefits	3	10	10	17/04/12	6	0	0	0	0	0	Substantial	n/a	n/a
opk04	Council Tax	3	10	7	16/03/12	1	0	0	0	0	0	Substantial	n/a	n/a
opk07	Sundry Debtors	3	10	10	22/03/12	3	1	0	0	1	0	Substantial	30/04/12	30/05/12
opk08	Treasury Management	3	10	7	22/02/12	10	0	0	0	0	0	Substantial	n/a	n/a
							8	0	3	4	1			

RISK LEVEL 3 & 4 RECOMMENDATIONS	04 February 2012 to 04 May 2012
---	--

ref	Audit	Ref	Recommendation	Risk	Agreed / Not agreed	Officer Responsible	Officer Comments	Implementation date
cork05	Corporate Reconciliations	01	The system of independent review and authorisation should be maintained and extended to include all control account reconciliations. Reconciliations should be checked independently in each case, and the checks acknowledged and dated.	3	Agreed	Accountancy Manager	With effect from 11.01.2012 all reconciliations are now signed and dated by the responsible officer. The Accountancy Manager reviews, signs and dates all reconciliations. Once the control accounts are reinstated, the same process will be undertaken.	Implemented with effect from 11.01.2012.
cork05	Corporate Reconciliations	02	Recommendation that improved methodology is introduced to ensure that there is actual reconciliation of HRA142/136 to the General Ledger and that the procedure is documented	3	Agreed	Accountancy Manager	A review of Balance Sheet rent balances has been undertaken as a result of preparation for the 2011/12 Statutory Accounts. Differences in rent system transactions and balances have as at 1.04.2011 now been identified and the appropriate action to be taken identified. A similar process is currently being undertaken for 2011/12.	31.03.2012
opk01	Creditors	01	a) A secure system is setup to improve on controls in the purchasing and authorisation of goods under the current temporary	3	Agreed	Assistant Chief Executive – Finance	Some of the criticism is not accepted; the ordering process introduced is straightforward, as with any	June 2012

ref	Audit	Ref	Recommendation	Risk	Agreed / Not agreed	Officer Responsible	Officer Comments	Implementation date
			<p>ordering process.</p> <p>b) There should be improve communication with users who currently raise orders using the temporary ordering process as the issues identified may be helpful towards the control process.</p> <p>c) A follow-up review should be carried out to ascertain any concerns and problems staff encounters in their temporary workflow which may be a long term issue due to the slippage of timescale in the implementation of the procurement cards.</p>				<p>new process it just takes a little bit of getting used to.</p> <p>That said it is agreed greater functionality and control is desirable and this could be achieved by activating the ordering module of the Integra finance system, which is already installed so could be rolled out at modest cost.</p> <p>This project was commenced on 3 February and Integra orders should be in use within a few months.</p>	

PERFORMANCE AGAINST the 2011/12 AUDIT PROGRAMME**04 February 2012 to 04 May 2012**

ref	Audit	Risk 2010/11	Qtr	Orig approx days	revised approx days	Started	Draft Report issued	Final Report Issued	Days Taken	Stage	Comment
cork01	Corporate Asset Management	4	2	10	13	19/08/11	18/10/11	25/11/11	11	final	
cork02	Corporate Budgets	4	3	15	10	06/09/11	19/01/12	17/04/12	13	final	
cork03	Corporate Contracts & Procurement	4	3	15	15	05/09/11	15/02/12	22/03/12	18	final	
cork04	Corporate Income	4	3	10	10	02/09/11	31/12/11	07/02/12	13	final	
cork05	Corporate Reconciliations	4	3	10	10	07/09/11	19/01/12	28/02/12	14	final	
cor01	Corporate Governance & AGS	3	1	10	4	11/04/11	25/05/11	30/09/11	4	final	AGS work only
cor02	Corporate Performance Management	3	1	10	15	11/04/11	19/09/11	27/10/11	15	final	
cor03	Corporate Information Management	3	1	10	13	01/04/11	25/05/11	24/06/11	13	final	
cor04	Corporate Risk Management	3	4	15	0	11/04/11				planning	carried forward to 2012/13
cor05	Corporate Health & Safety	3	2	15	18	14/06/11	30/08/11	06/10/11	18	final	
cor06	Corporate Diversity & Equality	3	4	15	0						carried forward to 2012/13
cor07	Corporate ICT	2		10	0						carried forward to 2012/13
cor08	Corporate Partnerships	2		15	0						carried forward to 2012/13
cor09	Corporate Grants & External Funding	2		10	0						carried forward to 2012/13
opk01	Creditors	4	3	15	15	03/10/11	23/12/11	07/02/12	16	final	
opk02	Housing Rents	4	3	15	15	12/10/11	14/02/12	28/02/12	11	final	
opk03	Housing Benefits	3	4	10	10	14/02/12	16/04/12	17/04/12	6	final	very light touch audit no major changes since 2010/11
opk04	Council Tax	3	4	10	7	14/02/12	13/03/12	16/03/12	1	final	very light touch audit no major changes since 2010/11
opk05	NNDR	3	4	10	7	14/02/12	21/03/12		5	draft	very light touch audit no major changes since 2010/11
opk06	Payroll, Allowances & Expenses	3	4	10	10	14/02/12	30/04/12		7	draft	very light touch audit no major changes since

PERFORMANCE AGAINST the 2011/12 AUDIT PROGRAMME**04 February 2012 to 04 May 2012**

ref	Audit	Risk 2010/ 11	Qtr	Orig approx days	revised approx days	Started	Draft Report issued	Final Report Issued	Days Taken	Stage	Comment
											2010/11
opk07	Sundry Debtors	3	4	10	10	14/02/12	21/03/12	22/03/12	3	final	very light touch audit no major changes since 2010/11
opk08	Treasury Management	3	4	10	7	08/12/11	21/02/12	22/02/12	10	final	
op01	Housing Strategy	4	2	15	10	29/06/11	15/08/11	06/09/11	10	29/06/11	
op02	Community Health & Leisure	3	1	10	8	01/04/11	22/06/11	24/06/11	8	01/04/11	
op03	Services for Older People	3	3	10	10	05/09/11	18/11/11	19/01/12	14	05/09/11	
op04	Customer Care & Access to Services	2		10	0						carried forward to 2012/13
op05	HR	3	2	10	12	16/08/11	27/10/11	25/11/11	11	16/08/11	
op06	Housing Contract Systems	2	1	15	34	20/05/11	05/08/11	22/09/11	34	20/05/11	
op07	Voids	2	2	10	7	05/09/11	27/10/11	25/11/11	5	05/09/11	
op08	Mailroom & Reprographics	2		10	0						carried forward to 2012/13
total planned audit days				350	270				260		