

FINAL REPORTS ISSUED	01February – 02 May 2014
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ref	Audit	Risk	Revised potential days	Final Report Issued	Days Taken	Recommendations Made				Audit Opinion	
						No.	Risk Level				
							total	4	3		2
KF01 C	General Ledger	4	2	25/03/14	2	0					Substantial
KF02 C	Cash & Bank	2	3	24/02/14	5	0					Substantial
KF03 C	Corporate Asset Management	2	5	17/04/14	5	0					Substantial
KF04 C	Corporate Budgets	2	5	25/03/14	9	0					Substantial
KF07 O	Council Tax	4	15	25/03/14	16	1			1		Substantial
KF09 O	Housing Benefits	4	5	26/03/14	3	n/a					n/a
KF10 O	Housing Rents	4	5	24/02/14	7	0					Substantial
KF11 O	Housing Repairs	4	15	20/02/14	18	3			3		Adequate
KF12 O	NNDR	4	15	26/03/14	16	3				3	Substantial
KF13 O	Payroll & HR	4	15	28/03/14	12	2		1	1		Adequate
KF14 O	Recovery Team (includes Sundry DR)	3	15	27/03/14	17	1			1		Substantial
COR21	Corporate ICT	3	15	15/04/14	11	3				3	Substantial
total						13	0	1	6	6	

PERFORMANCE AGAINST the 2013/14 AUDIT PROGRAMME**01February – 02 May 2014**

(reviewed January 2014)

ref	Audit	Risk 13/ 14	Qtr	revised potential days	original potential days	Started	Draft Report issued	Final Report Issued	Days Taken	Status	Comment
	Key Financial - Corporate										
KF01 C	General Ledger	4	3	2	15	21/10/13	25/03/14	25/03/14	2	final	
KF02 C	Cash & Bank	2	3	3	10	12/11/13	07/02/14	24/02/14	5	final	
KF03 C	Corporate Asset Management	2	4	5	5	30/01/04	25/03/14	17/04/14	5	final	EFDC audit swap
KF04 C	Corporate Budgets	2	3	5	5	08/10/13	23/03/14	25/03/14	9	final	
KF05 C	Corporate Contracts & Procurement	2	2	15	10	22/07/13	07/10/13	14/11/13	17	final	
KF06 C	Corporate Income	2	1	10	10	01/05/13	19/09/13	26/09/13	13	final	
	Key Financial - Operational										
KF07 O	Council Tax	4	3	15	10	21/10/13	05/03/14	25/03/14	16	final	
KF08 O	Creditors	4	3	10	10	21/10/13	28/04/14		14	draft	
KF09 O	Housing Benefits	4	3	5	10	30/10/13	14/03/14	26/03/14	3	final	No audit testing undertaken
KF10 O	Housing Rents	4	3	5	10	05/11/13	07/02/14	24/02/14	7	final	
KF11 O	Housing Repairs	4	3	15	5	21/10/13	07/02/14	20/02/14	18	final	
KF12 O	NNDR	4	3	15	10	28/10/13	21/01/14	26/03/14	16	final	
KF13 O	Payroll & HR	4	3	15	15	28/10/13	24/02/14	28/03/14	12	final	
KF14 O	Recovery Team (incl. Sundry DR)	3	3	15	5	30/10/13	18/03/14	27/03/14	17	final	
KF15 O	Sundry Debtors				10						
KF16 O	Taxation	3	2	10	5	09/09/13	18/11/13	18/11/13	9	final	
KF17 O	Treasury Management	2	2	5	5	11/09/13	08/10/13	05/11/13	8	final	
	Corporate										
COR18	Corporate Governance & AGS	3	1	10	10	02/04/13	01/05/13	26/09/13	8	final	AGS work only
COR19	Corporate Access to Services	3	1	15	15	01/05/13	09/10/13	28/11/13	15	final	
COR20	Corporate Partnerships - LSP	3	1	10	10	05/04/13	24/06/13	15/07/13	9	final	
COR21	Corporate ICT	3	4	15	15	03/02/14	21/03/14	15/04/14	11		EFDC audit swap
COR22	Corporate Equality & Diversity	3	4	0	5						c/f to 2014/15
COR23	Corporate Training	2	4	0	10						c/f to 2014/15
COR24	Corporate Performance Management	2	2	10	10	25/06/13	02/09/13	28/10/13	13	final	

PERFORMANCE AGAINST the 2013/14 AUDIT PROGRAMME
(reviewed January 2014)**01February – 02 May 2014**

ref	Audit	Risk 13/ 14	Qtr	revised potential days	<i>original potential days</i>	Started	Draft Report issued	Final Report Issued	Days Taken	Status	Comment
	Operational										
OP25	Housing Rent Deposit Scheme	4	1	5	5	16/04/13	17/06/13	14/11/13	8	final	
OP26	Street Services	4	3	5	15	20/09/13	14/03/14	17/03/14	5	interim	Service areas to be audited became subject to Corporate Review, audit work suspended until 2014/15
OP27	Emergency Planning	3	1	10	10	03/04/13	08/08/13	09/08/13	8	final	
OP28	Environmental Health	3	1	15	15	09/05/13	25/09/13	27/09/13	16	final	
OP29	Facilities Management	3	1	10	10	15/04/13	29/05/13	18/07/13	12	final	
OP30	House Sales	3	2	15	10	02/09/13	30/10/13	17/12/13	18	final	
OP31	Local Land Charges	2	1	10	10	03/04/13	15/05/13	20/05/13	8	final	
OP32	Car Parking Partnership	3	2	15	5	23/05/13	23/04/14	23/04/14	6	interim	Unable to carry out audit testing due to information and resource issues, audit work suspended until 2014/15
TOTAL AUDIT DAYS				295	305				308		

PERFORMANCE AGAINST the 2014/15 AUDIT PROGRAMME

14March – 02 May 2014

ref	Audit	2014/15 potential days	qtr	IA Risk 2014/15	Started	Draft	Final	Days Taken	Status	Comment
Key Financial - Corporate										
KF01 C	Cash & Bank	5	3	3						
KF02 C	Main Accounting System (formerly General Ledger)	5	3	3						
KF03 C	Asset Management	0		2						
KF04 C	Budgets	0		2						
Key Financial - Operational										
KF05 O	Council Tax	10	3	3						
KF06 O	Creditors	10	3	3						
KF07 O	Housing Benefits	10	2	3						
KF08 O	Housing Rents	10	3	3						
KF09 O	NNDR	10	3	3						
KF10 O	Payroll & HR	10	2	3						
KF11 O	Recovery	10	4	3						
KF12 O	Housing Repairs	0		3						
Other - Corporate										
COR13	Corporate Governance & AGS	10	1	3						
COR14	Equality & Diversity	10	2	3						
COR15	Health & Safety	15	1	3						
COR16	Information Management	15	4	3						
COR17	Training	10	2	3						
Other - Operational										
OP18	Building Control Service and Fees	10	1	3	14/03/14			7	planning	
OP19	Car Parking Partnership (NEPP)	10	2	3						
OP20	Community Health & Leisure including PFI	10	3	3						
OP21	Community Safety - including anti-social behaviour	10	3	3						
OP22	Disabled Facilities Grants	10	1	3	25/03/14			8	planning	
OP23	Economic Development Service	10	1	3				4	planning	
OP24	Elections	10	2	3						
OP25	House Sales	3	1	4						
OP26	Housing Contract Systems	15	4	3						
OP27	Housing Rent Deposit Scheme	3	1	4	25/03/14			3	planning	

PERFORMANCE AGAINST the 2014/15 AUDIT PROGRAMME**14March – 02 May 2014**

OP28	Planning - Housing Strategy Local Plan	15	4	4					
OP29	Members' Allowances & Expenses	10	4	3					
OP30	Planning - Development Management (control)	10	2	4					
OP31	Planning - Support & Advice (planning fees)	10	2	3					
OP32	Services for Older People	10	3	3					
OP33	Street Services - Waste & Recycling	15	1	4	26/03/14		2	planning	
OP34	Street Services - Street Cleaning	5	4	3					
OP35	Street Services - Highway Ranger Services	5	4	3					
OP36	Street Services - Grounds Maintenance	0		3					
OP37	Street Services - Trade Waste	0		3					
OP38	Street Services - Transport & Plant Utilisation & Maintenance	0		3					
OP39	Street Services - Income Generating Services (Bulky Household Goods; Garden Waste)	0		3					
TOTAL AUDIT DAYS		311					20		

PERFORMANCE AGAINST the 2014/15 AUDIT PROGRAMME**14March – 02 May 2014**

Code & Title	Description	Risk Level	Assigned To	Due Date	Completed
1213 OP-01-01 CSC (U-connect)	A rental agreement with Essex County Council for the use of Great Dunmow library should be put in place by Legal.	3	ASSISTANT DIRECTOR- CORPORATE SERVICES	28/02/14	12/03/14
1314 OP29 - 02 FACILITIES MANAGEMENT	It is recommended that a Maintenance Policy to maintain the asset to a level that retains its physical condition and market value is in place.	3	ASSISTANT DIRECTOR- CORPORATE SERVICES	31/03/14	31/03/14

PERFORMANCE AGAINST the 2014/15 AUDIT PROGRAMME**14March – 02 May 2014****Recommendations NOT implemented by due date at 02 May 2014**

Code & Title	Description	Risk Level	Managed By	Due Date	Note	Latest Note Date
1213 OP-03 03 BUSINESS CONTINUITY	CMT should drive forward a program of review and updating of all BC Plans. Departments should be responsible for their own BC plans and the Emergency Planning Officer should co-ordinate and work with departments to test and validate the resulting plans.	2	ASSISTANT CHIEF EXECUTIVE - LEGAL	30/03/14	Followed-up 30 April 2014, Awaiting management response	02/05/14
1213 OP-09 - 02 UTILITY PAYMENTS & ENERGY EFFICIENCY	The Natural Resources Management - policy statement and improvement strategy should be updated.	2	ASSISTANT DIRECTOR - PLANNING	30/03/14	Followed-up 30 April 2014, Awaiting management response	02/05/14
1314 KF06 C - 03 INCOME	Pricing & Concessions Policy needs updating to reflect minor changes of reporting lines.	2	ASSISTANT CHIEF EXECUTIVE – FINANCE	30/03/14	Followed-up 30 April 2014, Awaiting response from management	02/05/14
1314 KF11 O - 01 HOUSING REPAIRS	The Monthly overdue jobs report should be cleared each month. The current schedule of rates should be updated as soon as possible with the new version.	2	ASSISTANT DIRECTOR - HOUSING	30/03/14	Followed-up 30 April 2014, Awaiting management response	02/05/14