

**FINAL REPORTS ISSUED** **13 September to 07 November 2014**

ref	Audit	Risk	Revised potential days	Final Report Issued	Days Taken	Recommendations Made				Audit Opinion	
						No.	Risk Level				
						total	4	3	2		1
KF10 O	Payroll-(flowchart) & HR	3	15	29/09/14	14	6	0	0	5	1	adequate
COR13	Corporate Governance & AGS	3	15	24/10/14	15	2	0	0	2	0	substantial
OP21	Community Safety - including anti-social behaviour	3	10	06/11/14	10	2	0	0	2	0	substantial
OP30	Planning - Development Management and Support & Advice	4	25	16/09/14	23	3	0	0	2	1	substantial
OP33	Street Services - Waste & Recycling	4	25	03/11/14	23	4	1	1	2	0	adequate
						<b>17</b>	<b>1</b>	<b>1</b>	<b>13</b>	<b>2</b>	
						total	4	3	2	1	

**PROGRESS on the 2014/15 AUDIT PROGRAMME****13 September to 07 November 2014**

Internal Audit Programme 2014/15 – revised October 2014										
ref	Audit	2014/15 potential days	qtr	IA Risk 2014/15	Started	Draft	Final	Days Taken	Status	Comment
<b>Key Financial - Corporate</b>										
KF01 C	Cash & Bank	5	3	3	06/10/14			3	flowchart	flowchart; possible audit scope tbc
KF02 C	Main Accounting System (formerly General Ledger)	5	3	3	23/09/14			3	flowchart	flowchart; possible audit scope tbc
KF03 C	Asset Management	0		2				0		substantial 2013/14, no audit 2014/15
KF04 C	Budgets	0		2				0		substantial 2013/14, no audit 2014/15
	Contracts & Procurement	0		1				0		substantial 2013/14, no audit 2014/15
	Income - Fees & Charges	0		1				0		substantial 2013/14, no audit 2014/15
<b>Key Financial - Operational</b>										
KF05 O	Council Tax	5	3	3	29/09/14			4	flowchart	flowchart; possible audit scope tbc
KF06 O	Creditors	15	3	3	22/09/14			4	flowchart	flowchart; possible audit scope tbc
KF07 O	Housing Benefits	20	2	3	06/10/14			3	flowchart	flowchart; possible audit scope tbc
KF08 O	Housing Rents	3	3	3	17/10/14			0	flowchart	flowchart only
KF09 O	NNDR	5	3	3				0		flowchart; possible audit scope tbc
KF10 O	Payroll-(flowchart) & HR	15	2	3	22/07/14	10/09/14	29/09/14	14	final	flowchart only
KF11 O	Recovery	15	4	3	17/10/14			8	flowchart	flowchart; possible audit scope tbc
KF12 O	Housing Repairs	0		3				0		postponed to 2015/16
KF41 O	Taxation	3	3	1	03/11/14			0	flowchart	flowchart only
KF42 O	Treasury Management	3	3	2	06/10/14			3	flowchart	flowchart; possible audit scope tbc
<b>Other - Corporate</b>										
COR13	Corporate Governance & AGS	15	1	3	20/05/14	15/10/14	24/10/14	15	final	AGS + corporate governance
COR14	Equality & Diversity	5	2	3				0		carried forward from 2013/14
COR15	Health & Safety	15	1	3	08/05/14	08/08/14	03/09/14	12	final	
COR16	Information Management	0		3				0		postponed to 2015/16
COR17	Training	10	2	3	16/07/14	10/09/14		13	draft	carried forward from 2013/14

**PROGRESS on the 2014/15 AUDIT PROGRAMME****13 September to 07 November 2014**

ref	Audit	2014/15 potential days	qtr	IA Risk 2014/15	Started	Draft	Final	Days Taken	Status	Comment
<b>Other - Operational</b>										
OP18	<b>Building Control Service and Fees</b>	10	1	3	14/03/14	16/06/14	16/06/14	11	final	
OP19	<b>Car Parking Partnership (NEPP)</b>	15	3	3	24/09/14			2	planning	
OP20	<b>Leisure - PFI</b>	10	3	3	23/07/14			0	planning	
OP21	<b>Community Safety - including anti-social behaviour</b>	10	2	3	23/07/14	20/10/14	06/11/14	10	final	
OP22	<b>Disabled Facilities Grants</b>	10	1	3	25/03/14	16/05/14	29/05/14	10	final	
OP23	<b>Economic Development Service</b>	10	1	3	14/04/14	12/06/14	26/06/14	9	final	
OP24	Elections	0		3				0		postponed to 2015/16
OP25	<b>House Sales</b>	3	1	4	20/05/14	12/06/14	20/06/14	3	final	2013/14 limited assurance - follow up
OP26	Housing Contract Systems	15	4	3				0		
OP27	<b>Housing Rent Deposit Scheme</b>	3	1	4	25/03/14	14/05/14	21/05/14	4	final	2013/14 limited assurance - follow up
OP28	Planning - Housing Strategy Local Plan	0		4				0		postponed to 2015/16
OP29	Members' Allowances & Expenses	0		3				0		postponed to 2015/16
OP30	<b>Planning - Development Management (control)</b>	25	2	4	27/05/14	12/08/14	16/09/14	23	final	
OP31	<i>Planning - Support &amp; Advice (planning fees) - included in op30</i>									
OP32	<b>Services for Older People</b>	10	3	3				0		
OP33	<b>Street Services - Waste &amp; Recycling</b>	25	1	4	26/03/14	30/09/14	03/11/14	23	final	1st audit since reorganisation
OP34	Street Services - Street Cleaning	5	3	3				0		last audit 2009/10

**PROGRESS on the 2014/15 AUDIT PROGRAMME****13 September to 07 November 2014**

ref	Audit	2014/15 potential days	qtr	IA Risk 2014/15	Started	Draft	Final	Days Taken	Status	Comment
OP35	Street Services - Highway Ranger Services	5	4	3				0		new audit
<b>OP36</b>	<b>Street Services - Grounds Maintenance</b>	<b>5</b>	<b>3</b>	<b>3</b>	<b>03/11/14</b>			<b>0</b>	<b>planning</b>	last audit 2007/08
OP37	Street Services - Trade Waste	0	p	3				0		
OP38	Street Services - Transport & Plant Utilisation & Maintenance	0	p	3				0		
OP39	Street Services - Income Generating Services (Bulky Household Goods; Garden Waste)	0	p	2				0		
OP40	Community Health & Fitness	0	p	3				0		
OP43	Street Services - Management & Admin	0	p	3				0		
<b>TOTAL AUDIT DAYS</b>		<b>300</b>						<b>177</b>		

<b>LEVEL 4 &amp; 3 RECOMMENDATIONS IMPLEMENTED</b>	<b>13 September to 07 November 2014</b>
--	---

Code & Title	Description	Risk Level	Managed By	Due Date	Completed
1314 KF13 O -01 PAYROLL & HR	It is recommended that the Assistant Director of Corporate Services address the incorrect authorisation on overtime claims at appropriate Management Team meetings.	3	Assistant Director of Corporate Services	23-Sep-14	31-Oct-14
1415 OP33 – 02 Street Services - Waste & Recycling	A stock control system should be introduced to record accurate bin stock figures including new bins received into stock and bins issued out.	3	Head of Street Services	30-Sep-14	30-Sep-14

**RECOMMENDATIONS NOT IMPLEMENTED****13 September to 07 November 2014**

Code & Title	Description	Risk Level	Managed By	Due Date	Note
1314 OP29 - 01 FACILITIES MANAGEMENT	<p>It is recommended that for reasons of business continuity and to improve on management coordination a central record/documentation is in place which links to the building maintenance programme.</p> <p>The documentation should provide management with information with an audit trail on when the work had actually been carried out and the reasons for slippages</p>	2	Acting Assistant Director ICT & Facilities Management	30-Sep-14	Awaiting Management update