

SUBJECT:	<b>Internal Audit: Status of Work</b>
MEETING:	<b>Audit Committee</b>
DATE OF MEETING:	<b>25 June 2008</b>
REPORT OF:	<b>Chief Internal Auditor</b>
REPORT DATE:	<b>23 May 2008</b>

### 1 Internal audit report opinion definitions:

<b>Opinion</b>	<b>Framework of governance, risk management and management control</b>	<b>Risk to achievement of management's objectives</b>
Substantial assurance <b>[G]</b>	Basically a sound framework in place that is operating effectively however some non-critical weaknesses or immaterial evidence of inconsistent application of the framework may have been identified.	Some risk beyond accepted parameters that all objectives may not be fully achieved.
Limited assurance <b>[A]</b>	Critical weakness(es) identified within the framework or significant evidence of inconsistent application.	Risks may not be clearly defined and/or may fall outside accepted parameters. One or more important objectives are unlikely to be achieved.
No assurance <b>[R]</b>	Fundamental weaknesses have been identified or the framework is ineffective or absent.	Failure to recognise and manage risks effectively. A real and substantial risk of failure to achieve management's objectives.
Closed <b>[X]</b>	Management has confirmed that all identified framework weaknesses have been appropriately addressed.	Management considers risks to achievement of stated objectives to fall within accepted parameters.

<b>2 Status of 'live' reports:</b>										
Audit title	Report date	Audit Sponsor	Directorate	Opinion					Original actions	Actions outstanding
				May 2007	Aug 2007	Dec 2007	Feb 2008	May 2008		
ITS Backup and Disaster Recovery	22/06/06	Head of IT	Resources	A	A	G	G	G	39 (8)	2 (0)
Kentish Road	01/02/07	Executive Director	Communities, Health and Care	A	G	G	G	X	5 (2)	0 (0)
Schools review: Cantell Maths & Computing College	19/02/07	Executive Director	Children's Services and Learning	A	A	A	A	A/X	20 (4)	7 (0) Superseded by FMSiS Action Plan
Creditors	26/03/07	Head of Transactions	Resources	G	G	G	G	X	5 (2)	0 (0)
Client Money Service	04/05/07	Executive Director	Communities Health and Care	A	A	A	G	G	12 (10)	1 (1)
Grants to the Voluntary Sector	29/05/07	Communities	Health and Care	A	G	G	G	G	7 (3)	1 (0)
Debtors	29/05/07	Head of Transactions	Resources	G	G	G	G	G	14 (0)	6 (0)

Audit title	Report date	Audit Sponsor	Directorate	Opinion					Original actions	Actions outstanding
				May 2007	Aug 2007	Dec 2007	Feb 2008	May 2008		
Partnership Working Arrangements	15/06/07	Chief Executive	Cross-cutting		G	G	G	G	6 (0)	2 (0)
Ensuring System Security	06/07/07	Head of IT	Resources		A	A	A	A	33 (11)	8 (2)
IT Solutions Identification	03/08/07	Head of IT	Resources		A	G	G	X	5 (0)	0 (0)
ICT Strategy	29/08/07	Head of IT	Resources		A	A	A	G	5 (1)	1 (0)
Sustainability Agenda	09/10/07	Head of Planning and Sustainability	Environment			A/G	G	X	7 (6)	0 (0)
Project management on funded projects	27/11/07	Executive Director	Communities Health and Care			A	A	A	15 (9)	4 (2)
People Strategy Delivery	30/11/07	Head of HR (Acting)	Resources			A	A	X	8 (4)	0 (0)
Decent Homes Transformational Programme	25/01/08	Head of Decent Homes	Neighbourhoods				A	A	20 (7)	11 (5)

Audit title	Report date	Audit Sponsor	Directorate	Opinion					Original actions	Actions outstanding
				May 2007	Aug 2007	Dec 2007	Feb 2008	May 2008		
Domiciliary Care	25/01/08	Head of Health and Community Care	Communities Health and Care				A/G	G	3 (1)	1 (1)
Business Continuity Planning	13/02/08	Head of Communities and Regeneration	Communities Health and Care				G	G	10 (0)	7 (0)
Strategic Services Partnership	28/02/08	Executive Director of Resources	Resources				G	G	3 (1)	1 (1)
Compliance with Health and Safety Legislation	12/03/08	Executive Director of Resources	Resources					G	9 (0)	6 (0)
Payroll	17/03/08	Executive Director of Resources	Resources					G	6 (1)	6 (1)
School Admissions	17/03/08	Executive Director Children's Services and Learning	Children's Services and Learning					G	5 (2)	5 (2)
Supporting People	25/03/08	Executive Director Communities Health and Care	Communities Health and Care					G	11 (1)	2 (0)

Audit title	Report date	Audit Sponsor	Directorate	Opinion					Original actions	Actions outstanding
				May 2007	Aug 2007	Dec 2007	Feb 2008	May 2008		
Partnership Agreements under the NHS Act 2006	28/03/08	Executive Director Communities Health and Care	Communities Health and Care					<b>A</b>	15 (14)	4 (4)
Fleet Transport	08/04/08	Executive Director of Environment	Environment					<b>G</b>	11 (0)	10 (0)
Data Management - Child Protection Records	15/04/08	Executive Director Children's Services and Learning	Children's Services and Learning					<b>A</b>	8 (6)	8 (6)
Licensing	16/04/08	Chief Executive	Legal and Democratic Services					<b>A/G</b>	13 (3)	2 (0)
Parking: Off and On Street	16/04/08	Executive Director of Environment	Environment					<b>G</b>	15 (4)	9 (2)
Financial Management	06/05/08	Executive Director of Resources	Resources					<b>G</b>	1 (0)	1 (0)
Receipt Management and Banking	07/05/08	Executive Director of Resources	Resources					<b>G</b>	5 (0)	5 (0)

Audit title	Report date	Audit Sponsor	Directorate	Opinion					Original actions	Actions outstanding (of which are 'high' priority)
				May 2007	Aug 2007	Dec 2007	Feb 2008	May 2008		
Accommodation Strategy	16/05/08	Executive Director of Resources	Resources					A	3 (3)	3 (3)
Internet and Email	16/05/08	Executive Director of Resources	Resources					A	10 (3)	10 (3)

**3 Executive summaries of new reports published where critical weaknesses or unacceptable levels of risk were identified:**

<b>Audit title: Partnership Agreements under the NHS Act 2006 (28/03/08)</b>
<b>Original published audit opinion:</b> Limited Assurance [A]
<b>Current audit opinion:</b> Limited Assurance [A]
<p><b>Executive summary:</b></p> <p>The National Health Service Act 2006 underpins the legal requirement for partnership agreements between the Council and health. In order to define such partnership agreements and to comply with legislation, appropriate contracts must be in place.</p> <p>New contracts were found to be sound, supported by an evolving governance framework through the Planning and Governance Board.</p> <p>Historically a number of contracts had been operating in breach of the National Health Act 2006. Management had put in place a robust programme plan, administered by the contracts team and reported periodically to the Planning and Governance Board, prioritising contracts for</p>

review on a risk basis to remedy the situation. A considerable amount of work had been undertaken, although a number of contracts remained outstanding owing to the level of resources available and the complexities of finalising agreements with health partners. Management has escalated the outstanding issues with partners to ensure all breaches would be addressed by the end of May 2008. Until all breach contracts have been replaced and management are able to ensure contracts exist in all applicable areas, the Council will remain in breach of the act, retaining financial and insurance risks to the services provided.

Whilst Commissioning Managers are confident of the requirements to raise a contract, there was a lack of consistency in ensuring services were delivered within stipulated contract terms and conditions. Additionally, delays were evident in the transfer and actioning of documentation between partners during contract development, increasing the risk of service commencement prior to contract completion.

Robust action plans were set out in response to this report, endorsed by the relevant Executive Directors, demonstrating a high level of management commitment to both remedy the historical problems present in these partnership arrangements and to prevent such issues arising in the future.

**Management actions and update:**

Priority work programme adhered to and any new programmes are identified at the Planning and Governance Board and added to the programme of work list.

Contracts for all Adult services partnership work completed by 30th April 2008.

An audit of all relevant agreements has now taken place and prioritised for action according to levels of risk and clarified with Children's Services and Learning Directorate

New Adult service developments are notified to the Head of Service for Health and Community Care during supervision of commissioning managers in order to identify relevant budgets. The same now takes place for Children's Services and Learning via attendance at the Board of the Commissioning Head of Service.

Rigorous contract management and review meetings are now in place for all contracts at a frequency that is in accordance with the contract.

Where delays are due to lack of action from a partner agency, this is highlighted and escalated to senior PCT personnel in accordance with current procedures by the Head of Health and Community Care . Where it proves not possible to secure appropriate cooperation, notice of termination of service provision is to be given.

A joint action plan for the development of a joint commissioning team has now been agreed and a workshop was held on the 2<sup>nd</sup> May 2008.

A reporting template has been devised detailing core and individual contract specific requirements for discussion at meetings.

**High priority actions overdue:**

A project plan approach for Section 75 Agreements to be developed to include timescales and dependencies.

**Audit title: Data Management - Child Protection Records (15/04/08)**

**Original published audit opinion:** Limited Assurance [A]

**Current audit opinion:** Limited Assurance [A]

**Executive summary:**

The Children and Families Division, as part of the Children's Services and Learning Directorate, are responsible for the management of the Child Protection Register. Changes introduced nationally signify the cessation of the register in April 2008 and replacement with Child Protection Plans.

The management of data pertaining to entries on the register was sound with management aware of divisional weaknesses and clear evidence that they are working to rectify them.

The Paris system is used to store data for all social service activities for children and adults. Protocols existed allowing system access for new users but it was found these were not consistently applied.

The deadline for the change from the Child Protection Register to Child Protection Plans (1 April 2008) would not be met as the software required would not be available until March 2008. The new software would require testing and could not be added to Paris at the end of the financial year due to the potential affect on close down and financial information stored within the system.

**Management actions and update:**

An appropriate action plan has been agreed with management.

**Audit title: Licensing (16/04/08)**



<p><b>Original published audit opinion:</b> Limited Assurance <b>[A]</b></p> <p><b>Current audit opinion:</b> Substantial Assurance <b>[G]</b></p>
<p><b>Executive summary:</b></p> <p>The Licensing Team at Southampton City Council have a wealth of experience with a clear understanding and knowledge of the requirements of the Licensing Act 2003, however, although people processes had been designed to ensure that only valid licences were issued, the IT system used (Uni-Form) did not provide an adequate segregation of duties to support this process.</p> <p>The Council's Centralised Debtors system (Agresso) was not used to raise invoices on outstanding annual licence fees/costs. As a consequence outstanding licence fees/costs were not captured by Agresso and would not be reflected in the Council's end of year debtor's financial position.</p>
<p><b>Management actions and update:</b></p> <p>Physical controls have been strengthened.</p> <p>Reminder letter has been amended prior to next fee payment request</p> <p>A paper has been passed to the Executive Director of Resources regarding the use of Agresso for raising invoices on outstanding annual licence fees</p> <p>Regular communication with Debtco established to ensure no duplication</p>
<p><b>High priority actions overdue:</b></p> <p>None</p>

<p><b>Audit title: Accommodation Strategy (16/05/08)</b></p>
<p><b>Original published audit opinion:</b> Limited Assurance <b>[A]</b></p> <p><b>Current audit opinion:</b> Limited Assurance <b>[A]</b></p>

**Executive summary:**

The revised accommodation strategy was approved by Cabinet (18 February 2008) and therefore the detailed programme of works was in its infancy and under development. The strategy set out accommodation moves in detail up to the end of April 2008 and included funding analysis and approval of the strategy life. The strategy is a complex chain of events encompassing three major complex projects. It is therefore essential that key decisions are made on time so the overall objective is achieved within the designated timeframe.

It is important to note that the development of the programme of works was not given high priority as it was essential that the first phase (Workplace fast forward) was delivered on time as the resources working on both activities would be the same. Phase 1 also needed to be achieved to identify what funding and resources were required to achieve the next phase of the strategy.

**Management actions and update:**

An appropriate action plan has been agreed with management.

**Audit title: Internet and Email (16/05/08)**

**Original published audit opinion:** Limited Assurance [A]

**Current audit opinion:** Limited Assurance [A]

**Executive summary:**

On-going initiatives were in place to enhance the controls over the Internet and Email such as the recent IronMail health check and actions taken as a result, and a recent Exchange Server health check undertaken by Microsoft.

NETconsent is due to be implemented as a pilot during June 2008. If successful the software will be fully implemented in December 2008. This software will provide assurance that recipients have received, understood, and agreed to comply with any Council policy requirements.

Key risks to the achievement of managements objectives were identified as:

- the Council's outgoing email is not scanned for inappropriate wording or attachments;
- different versions of the standards appear in different sections on the Intranet;

- the Council's Internet and Email Policy is not sufficiently robust in certain areas;
- the rules set for the Internet content filtering software could be enhanced; and
- reports of staff use of the Internet are not produced and reviewed by management.

**Management actions and update:**

An appropriate action plan has been agreed with management.

**4 Update on previously published reports where critical weaknesses or unacceptable levels of risk identified:****Audit title: Cantell Maths and Computing College (19/02/07)**

**Original published audit opinion:** No Assurance [R]

**Current audit opinion:** Limited Assurance [A]

**Executive summary:**

Our review identified procedural weaknesses and non-compliance in most areas examined that if remain unactioned, would result in the school not achieving the standards as required by the Financial Management in Schools Standard (FMSiS).

The most significant procedural weaknesses were in: governance arrangements; budget monitoring reporting and review; receipt of goods; data protection registration; and health and safety implications surrounding minibus drivers.

**Management actions and update since last report:**

Following the assessment of Cantell's FMSiS submission in June 2008, the school have been assessed as not meeting the standard, highlighting that many of the issues raised in the 2007 internal audit review have not been fully addressed. The school has been notified of the decision and supplied details of actions required to enable it to meet the standard. The school is now required to resubmit a further self assessment on enactment of those actions.

**High priority actions overdue:**

To demonstrate compliance with the requirements of FMSiS.

**Audit title: Client Money Services (04/05/07)**

**Original published audit opinion:** No Assurance [R]

**Current audit opinion:** Substantial Assurance [G]

**Executive summary:**

Client Money Services was introduced in 2004 to ensure finances for residents living in the Council's residential homes are managed in compliance with the National Minimum Standards for Care Homes. The Council administers bank accounts on behalf of 83 clients residing in Council homes and 168 clients in private homes. The balance of funds held in 2006 was around £666K.

Accounts for clients living in the Council's residential homes were found to be well managed, however, this was not the case in respect of accounts for clients within private homes, with no evidence of regular reconciliation to confirm that accounts were correct.

Further areas of concern were raised around the accuracy and completeness of client and the absence of key documents and parity between paper files retained and the Client Management System (Paris).

**Management actions and update since last report:**

Reconciliation of the main bank account to provide assurance that all repayments to the next of kin are accurate is undertaken every two weeks; and

Holding accounts have been reduced and work is ongoing to clear balances.

**High priority actions overdue:**

Monies in the two holding accounts need to be fully assessed and resolved in order for all clients' accounts to be accurate.

NB: Monies in the holding accounts have been fully assessed. Liaison is currently ongoing with respective bodies to clear retained balances.

<b>Audit title: Ensuring System Security (06/07/07)</b>
<b>Original published audit opinion:</b> Limited Assurance [A] <b>Current audit opinion:</b> Limited Assurance [A]
<p><b>Executive summary:</b></p> <p>The Council has a fundamental business requirement to ensure ICT systems security and compliance with applicable laws and regulations. Key audit observations highlighted:</p> <p>Flaws were identified in the design of the online user set up form that could allow a seemingly authorised request for a bogus user and (because there is no validation of authorised access requests) this might be processed without detection. Users are cloned on existing IDs rather than set up according to their actual role and may thereby acquire access rights and functions within systems that they do not need. There is a lack of regular reviews of access and authorisation rights by management to act as a compensating control.</p> <p>Issues were identified in respect of the control of remote dial up and ISDN access. In particular, it was not possible to reconcile the purchases of RSA SecurID authentication tokens with unused stocks, records of issue, user accounts and deactivated tokens.</p> <p>The Council processes a high volume of payment card transactions online. If the card payment system was compromised and this resulted in card fraud the Council could face sanctions from the card companies. The major card companies have introduced the Payment Card Industry (PCI) standard to specify the security controls that they consider necessary to secure card payment systems. The audit established that the Council is not yet fully compliant with the PCI standard as it has not carried out a compliance self-assessment or completed quarterly perimeter scans.</p>
<p><b>Management actions and update:</b></p> <p>The Service Delivery Plan from Capita states that they will monitor systems to detect deviation from access control policies and record events that can be monitored to provide evidence in case of security incidents, with the overall objective of detecting unauthorised activities and suspicious behaviour.</p>
<p><b>High priority actions overdue:</b></p> <p>Automation of providing new users accounts linked to HR business processes;</p>

N.B. a meeting has been arranged for 17 June between IT Client and HR Client to progress.

Restriction of attempted logins in Novell. To set the number of attempted logins to five before being locked out when active directory is implemented.

N.B. to be implemented by the 30 June 2008. The action to restrict the number of logons will be change controlled w/c 16 June 2008 and communicated through the IT Service Desk giving users one week notice of change.

**Audit title: Project management on funded projects (27/11/07)**

**Original published audit opinion:** Limited Assurance [A]

**Current audit opinion:** Limited Assurance [A]

**Executive summary:**

The projects reviewed were found to have been delivered on time and within budget. However, the audit identified a number of areas where the Council's policies, procedures and systems require review to provide consistent standards and a more robust framework for future project delivery:

- the Council's Contract Procedure Rules are ambiguous and open to interpretation;
- there is a duplication of accounting records for capital accounting and monitoring;
- internal recharging to project budgets is slow making it difficult to accurately monitor total project spend; and
- project documentation from feasibility, approval, through to conclusion was not readily available and could be held in a multitude of locations, particularly where work had been outsourced to consultants working on behalf of the Council, impacting on ability to ascertain physical and financial progress of works on a timely basis.

**Management actions and update:**

Contract Procedure Rules were approved by members at their AGM (14th May)

All electronically produced project documentation is held in a named drive and all proper documentation is kept in chronological order in a

single location identified to the project sponsor.

The scope of each capital project is identified in a project brief at the beginning of the project and a copy retained as above.

The skills required for the management of each specific project will be identified in advance and the Training and Employment Agency will be approached to establish if such skills are available prior to external contacts being made (this approach has been tested with two recent projects)

External project management has been sought by the most cost effective method for the latest two projects

A reminder has been issued to management on the availability of project management training and the Council's Guidelines for Managers.

**High priority actions overdue:**

New financial arrangements relating to Property Services/Building Design Services are currently being put in place as a result of the SSP. There will be clarity provided by Capita to the Council on a monthly basis in terms of orders placed, the cost of works being undertaken, the value of the work completed to date, etc as a part of the monthly reconciliation process.

N.B. Next R & M meeting (26 June) to discuss proposed monitoring arrangements and agree a forward plan.

Project Documentation Capita's Business Management System (BMS) will be rolled out in Southampton in the next 3 months. This requires clear procedures to be in place around the structure and retention of project documentation. Furthermore, information and files will either be held in the Council or Capita offices in Southampton, rather than with third party consultants.

N.B. Proposal to be discussed at the next Associate Directors meeting (16 June 2008) for full adoption and roll out.

**Audit title: Decent Homes Transformational Programme (25/01/08)**

**Original published audit opinion:** Limited Assurance [A]

**Current audit opinion:** Limited Assurance [A]

**Executive summary:**

The accuracy of the housing stock data base – Codeman, is crucial to the success of the programme. It is used to record the condition and age of housing stock and components. Inaccurate or lack of up to date information on the condition of the housing stock impacts on future works,

budgeting, funding and reporting. The audit review found that data input into Codeman was not comprehensive:

- data was collected from several different sources and in several different formats;
- retrospective data (2006-2007) on completed works was not complete;
- there were no quality checks performed on data entered into Codeman.

Several services are involved in the Decent Homes programme. Communication of the programme status and KPI's were inconsistent and ineffective between the services involved. It was unclear if there was one overall document outlining the status of the Decent Home programme circulated to all parties involved.

**Management actions and update:**

Head of Decent Homes seeking advice on the method of implementation of HHSRS from other Councils who have adopted this standard.

Implementation of quality control process in respect of building works

Monthly monitoring reports now received from all four contractors

**High priority actions overdue:**

Training appropriate personnel in the use of Codeman

Appropriate delegation of responsibilities for input of data by the Stock Condition Database Officer

N.B. These issues are ongoing and reliant on the new staffing structure that has yet to be approved.

**Audit title: Domiciliary Care (25/01/08)**

**Original published audit opinion:** Limited Assurance **[A]**

**Current audit opinion:** Substantial Assurance **[G]**

**Executive summary:**

Assurance could not be given that training needs had been appropriately assessed and delivered for staff employed at City Care; as such,



there is a risk that staff working with vulnerable adults may not be able to adequately assess their clients' needs.

Agencies commissioned by Health and Social Care were not fully implementing Commission for Social Care Inspection (CSCI) recommendations. The Council does not have any contractual control over the implementation of CSCI recommendations; however, the consequence of failing to meet CSCI standards could adversely impact on the Council if a serious failing was identified within the providers/agencies used.

**Management actions and update:**

Contract meetings with providers now routinely monitor actions required by CSCI where required following inspection.

Meetings have taken place to identify issues and guidance to develop operational protocol for care managers.

**High priority actions overdue:**

None

## 5 Internal Audit Performance

The internal audit action plan to ensure compliance with CIPFA Code of Practice for Internal Audit is broadly complete with the exception of the following items:

- Establishment of audit rights within key partnership agreements and contracts – to be addressed through future/ revised agreements;
- Development of protocols for working with other internal auditors – the development of a Memorandum of Understanding with PCT auditors is currently on hold pending an evaluation of the impact of “sharing” an external auditor. Work is in progress to formalise the framework for working with neighbouring unitary authorities;
- Monitoring and reporting internal audit performance against established performance indicators. Following the procurement of a dedicated audit software solution (May 2008) management information will be more readily available.

## 6 Planning and Resourcing

The team continues to carry a 23% shortfall (3 fte) in current resource needs. Supplementary resources have been bought in from PricewaterhouseCoopers LLP (working in partnership with South Coast Audit) to ensure delivery of all high risk reviews identified within the 2007/08 audit plan. The success of this contract will be carefully assessed to determine whether this type of co-sourcing arrangement would provide a solution to resourcing the 2008/09 audit plan. A recruitment campaign in May was successful in appointing to the vacant Principal Auditor post which will be occupied with effect from July 2008.

<b>7 Rolling work programme</b>						
<b>Audit title</b>	<b>Audit stage</b>					<b>Progress note</b>
	<b>TOR issued</b>	<b>Fieldwork commenced</b>	<b>Fieldwork complete</b>	<b>Draft report issued</b>	<b>Final report issued</b>	
<b>2006/07 Audit Plan:</b>						
Partnerships: Governance Arrangements	✓	✓	✓	✓	✓	Final 15/06/07
IT Systems Security	✓	✓	✓	✓	✓	Final 06/07/07
IT Solutions identification	✓	✓	✓	✓	✓	Final 03/08/07
ICT Strategy and Planning	✓	✓	✓	✓	✓	Final 29/08/07
Payroll	✓	✓	✓	✓	✓	Final 26/09/07
Project management on funded projects	✓	✓	✓	✓	✓	Final 27/11/07
<b>2007/08 Audit Plan:</b>						

Audit title	Audit stage					Progress note
	TOR issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued	
Hampshire Camera Partnership	✓	✓	✓	✓	✓	Final 06/06/07
Solent Sea Rescue	✓	✓	✓	✓	✓	Final 26/06/07
Statement on Internal Control	✓	✓	✓	✓	✓	Final 18/05/07
Thornhill Plus You	✓	✓	✓	✓	✓	Final 19/10/07
Treasury and Cash Flow Management	✓	✓	✓	✓	✓	Final 12/09/07
Sustainability Agenda	✓	✓	✓	✓	✓	Final 09/10/07
People Strategy Delivery	✓	✓	✓	✓	✓	Final 30/11/07
Decent Homes and Estates Transformational Programme	✓	✓	✓	✓	✓	Final 25/01/08
Strategic Service Partnership	✓	✓	✓	✓	✓	Final 28/02/08
Partnership Agreements under the National Health Service Act 2006	✓	✓	✓	✓	✓	Final 28/03/08
Licensing	✓	✓	✓	✓	✓	Final 16/04/08

Audit title	Audit stage					Progress note
	TOR issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued	
Corporate Business Continuity Planning	✓	✓	✓	✓	✓	Final 13/02/08
Domiciliary and Residential Care Provider Services	✓	✓	✓	✓	✓	Final 25/01/08
School Admissions	✓	✓	✓	✓	✓	Final 17/03/08
Compliance with Health and Safety Legislation	✓	✓	✓	✓	✓	Final 12/03/08
Fleet Transport	✓	✓	✓	✓	✓	Final 08/04/08
Supporting People	✓	✓	✓	✓	✓	Final 25/03/08
Health and Social Care Billing	✓	✓	✓	✓	✓	Final 13/03/08
Data Management – Child Protection Records	✓	✓	✓	✓	✓	Final 15/04/08
Parking Off and On Street & Residents	✓	✓	✓	✓	✓	Final 16/04/08
Payroll	✓	✓	✓	✓	✓	Final 17/03/08
Internal Audit	✓	✓	✓	✓	✓	Final 21/05/08
Redbridge School – Follow Up	✓	✓	✓	✓	✓	Final 28/03/08

Audit title	Audit stage					Progress note
	TOR issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued	
Accommodation Strategy and Property Management	✓	✓	✓	✓	✓	Final 16/05/08
Receipt Management and Banking	✓	✓	✓	✓	✓	Final 07/05/08
Financial Management	✓	✓	✓	✓	✓	Final 06/05/08
Internet and Email	✓	✓	✓	✓	✓	Final 16/05/08
FMSiS – Primary & Special Schools	✓	✓	✓	✓	✓	22 of 22 complete
Financial management of Assets	✓	✓	✓	✓		Draft 02/06/08
Corporate Communications and Marketing	✓	✓	✓	✓		Draft 22/02/08
Information Governance	✓	✓	✓	✓		Draft 16/05/08
Children & Young Peoples Plan / Children Trust	✓	✓	✓	✓		Draft 13/05/08
Across Schools Thematic Reviews – Security	✓	✓	✓	✓		Draft 23/05/08
Direct Payments	✓	✓	✓	✓		Draft 29/04/08
Housing and Council Tax Benefit Administration	✓	✓	✓	✓		Draft 27/05/08

Audit title	Audit stage					Progress note
	TOR issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued	
Local Taxation Services	✓	✓	✓	✓		Draft 22/05/08
Precautions against fraud	✓	✓	✓	✓		Draft 06/06/08
Risk Management	✓	✓	✓	✓		Draft 13/05/08
Capital Programme Management	✓	✓	✓	✓		Draft 03/06/08
Affordable Housing Development	✓	✓	✓	✓		Draft 21/05/08
Code of Conduct	✓	✓	✓	✓		Draft 02/05/08
Housing Needs	✓	✓	✓	✓		Draft 28/05/08
Creditors	✓	✓	✓	✓		Draft 14/04/08
Network Management	✓	✓	✓	✓		Draft 15/04/08
Housing Rents and Debt Collection	✓	✓	✓	✓		Draft 09/05/08
Application and Software Management	✓	✓	✓	✓		Draft 15/04/08
Debtors	✓	✓	✓			

Audit title	Audit stage					Progress note
	TOR issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued	
Town Depot	✓	✓	✓			
Procurement	✓	✓	✓			
Adult Disability Services / Learning Disability Services	✓	✓				
Local and Multi Area Agreement	✓	✓				
Joint Area Review	✓	✓				
Workforce Planning	✓	✓				
Learning Futures Transformational Programme	✓	✓				