

**Internal Audit Year-End Summary
Report 2007/08
London Borough of Brent
June 2008**



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Executive Summary

Introduction	<p>This report sets out the final summary of work completed against the 2007/08 Internal Audit Plan.</p> <p>Reports finalised during the course of the year have previously been reported to you through the progress reports brought to each meeting. In this report we provide a summary of the main findings from each audit that has been finalised since the last meeting, together with the assurance ratings for each one. We also summarise the assurance ratings for those audits previously reported to you as being final, so as to provide you with an overview of the ratings for the full year.</p> <p>Please note that, whilst the majority of the audits have been finalised, a small number of reports remain outstanding. These have been issued as draft and we are currently either in the process of discussing and agreeing the recommendations with management, or we are still awaiting receipt of responses from management. We will update Members at the next meeting once these have been fully finalised.</p>
Summary of delivery against the Plan	<p>The overall Internal Audit Plan for 2007/08 comprised 1224 days, of which 774 were originally allocated to Deloitte & Touche Public Sector Internal Audit Limited, and 450 to the in-house team.</p> <p>An additional 100 days were later transferred from the in-house team to Deloitte due to reduced resources on the in-house side.</p> <p>The 2007/08 Internal Audit Plan has been completed in full with the exception of 30 days which have been carried forward into 2008/09. These 30 days were part of the additional 100 days transferred to Deloitte, and have been carried forward due to the primary schools not being ready for their Financial Management Standard in Schools (FMSIS) assessment prior to 31 March 2007. Given the high number of schools now requiring assessment in 2008/09, these 30 days will help to reduce the pressures on the 2008/09 Plan in terms of having to allocate a high proportion of days to the schools.</p> <p>As reported previously, a number of difficulties were experienced in the later part of the financial year in terms of being able to schedule in audits to fully utilise the total days in the Plan. With the exception of the 30 days being carried forward for FMSIS assessments, we can now report that additional audits were successfully identified to fill the total days. These audits were not originally included within the 2007/08 Plan, but were identified as being areas in which internal audit work was needed or would be of value. Where any audits were not completed from the original Plan due to there being specific issues with the timing of the audit, for example where a new IT system was being developed or implemented, we have ensured that these are included within the 2008/09 Internal Audit Plan as appropriate.</p>

Summary of work undertaken

As in previous periods, audits undertaken by the in-house team and by Deloitte since the previous Audit Committee meeting include a range of systems audits, schools audits and also IT audits which are undertaken by Deloitte's specialist computer audit team. Contract audit work has been completed by Deloitte's specialist contract auditors. Guidance has also been provided by both the in-house team and Deloitte in respect of the ongoing developments surrounding risk management across the Authority.

As highlighted under the previous sub-heading, Internal Audit have also been requested to undertake Financial Management Standard in Schools (FMSIS) assessments of the Borough's primary schools. As at 31 March 2007, three schools had been assessed.

Summary of Assurance Opinions Awarded

Of the 48 Final Reports issued during 2007/08, for which an Assurance Opinion was due, there have been 20 (42%) 'Substantial' assurance opinions, 28 (58%) 'Limited' assurance opinions. No 'Full' or 'Nil' assurance opinions have been awarded for those audits finalised to date. Please note that this does not include the Brent Housing Partnership (BHP) Final Reports, as these are reported on separately to the BHP Audit & Finance Sub-Committee. We have also not included those final reports for which an assurance opinion was not applicable. In addition to these, three schools were assessed as having 'Passed' the FMSIS accreditation.

In total, 76 Final Reports have been issued as part of the 2007/08 Internal Audit Plan. The breakdown of these is as follows:

	Full Assurance	Substantial Assurance	Limited Assurance	Nil Assurance	N/A	Pass (FMSIS)
Final Reports	-	20	28	-	6	-
Follow-up Reports	-	-	-	-	10	-
FMSIS	-	-	-	-	-	3
BHP Final Reports	-	3	3	-	-	-
BHP Follow-up Reports	-	-	-	-	3	-

West London Framework

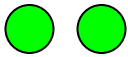



Developments in respect of the West London Framework across the three boroughs of Brent, Ealing and Hammersmith & Fulham were reported on at the last Audit Committee meeting. The in-house team continue to use Deloitte's internal audit software, REX, for which they have received initial training. Ongoing guidance and training is being and will continue to be provided as appropriate. Further cross-borough working is planned to be undertaken during 2008/09.

Detailed summary of work undertaken

We set out, starting on the following page, a summary of the audits commenced since 1 April 2007. A summary of the main findings and the Assurance Opinion are only provided for audits for which the final report has been issued. Please note that we list out any priority 1 recommendations raised, but only make reference to the number of priority 2 and 3 recommendations raised. Should Members wish to see full reports for any of the audits then these can be provided upon request. We have also included a table providing a summary of the follow-up work undertaken in relation to the audits completed in 2006/07.

For Members' reference, the following tables provide the definitions of our assurance opinions, together with the definitions for our recommendation priorities:

Assurance Opinions

	Full	There is a sound system of internal control designed to achieve the client's objectives. The control processes tested are being consistently applied.
	Substantial	While there is a basically sound system of internal control, there are weaknesses, which put some of the client's objectives at risk. There is evidence that the level of non-compliance with some of the control processes may put some of the client's objectives at risk.
	Limited	Weaknesses in the system of internal controls are such as to put the client's objectives at risk. The level of non-compliance puts the client's objectives at risk.
	None	Control processes are generally weak leaving the processes/systems open to significant error or abuse. Significant non-compliance with basic control processes leaves the processes/systems open to error or abuse.

The assurance gradings provided above are not comparable with the International Standard on Assurance Engagements (ISAE 3000) issued by the International Audit and Assurance Standards Board and as such the grading of 'Full Assurance' does not imply that there are no risks to the stated objectives.

Recommendation Priorities

Priority 1	Major issues for the attention of senior management and the audit committee.
Priority 2	Important issues to be addressed by management in their areas of responsibility.
Priority 3	Minor issues resolved on site with local management.



Summary Table


For ease of reference we have split the table to distinguish between audits that been finalised since the last Audit Committee meeting and those which have previously been reported as final. Audits which have previously been reported as final are included for reference purposes only, and help to provide an overview of the range of opinions issued across the year as a whole.



Where audits are part of the Internal Audit Plan with Brent Housing Partnership (BHP), we have indicated the Assurance Opinion for any finalised reports, but the summary of findings is not provided as this will be reported to the BHP Audit & Finance Sub-Committee.



Please note that, as per the Executive Summary to this report, there are a small number of audits which are still at draft stage. We have shown these in a separate table, and, as per the Executive Summary, we will update Members on the assurance opinions and key findings at the next meeting once these have been finalised.


New audits being reported as final

Audit	Status as at 13 June 2008	Assurance Opinion	
Bulky Waste Collection	<p>Final Report</p> <p>One priority 1 recommendation was raised as a result of this audit. This was as follows:</p> <ul style="list-style-type: none"> The total number of requests that is currently recorded each month should be broken down into those for which a payment has been made and those for which an exemption has been granted. <p>A formal analysis should then be undertaken regarding the levels of demand for the service and the appropriateness of the current level of pricing. This analysis should be ongoing throughout the year so as to assist management to identify the impact that the current price is having on the number of collections requested; to assist them to identify the optimal price that should be charged; and also to provide them with detailed information to support any potential further negotiations that may be deemed necessary with Veolia regarding the annual fee charged to the Council for this service.</p> <p>We also raised two priority 2 recommendations where changes can be made in order to achieve greater control.</p> <p>All of our recommendations were accepted for implementation by management.</p>	Substantial	
Dropped Kerbs	<p>Final report</p> <p>One priority 1 recommendation was raised as a result of this audit. This was as follows:</p> <ul style="list-style-type: none"> Management should review the current approach to charging for dropped kerbs and formalise this within the Domestic Vehicle Footway Crossover Policy which is currently subject to 	Substantial	


Audit	Status as at 13 June 2008	Assurance Opinion	
	<p>review and amendment.</p> <p>As part of this process, management should formally define the Council's position in relation to the Highways Act which states that a reasonable level of charging can be applied. That is, management should formally define whether they are seeking to cover all costs associated with dropped kerbs, including both Contractor costs and the Councils administrative costs, or whether the service is to be part subsidised, for example in relation to administration costs.</p> <p>In relation to this, management should consider whether the current application of a percentage based administration fee and the addition of contingency amounts on top of the agreed Contractor rates represents a fair method of charging in line with the Highways Act.</p> <p>We also raised three priority 2 recommendations and one priority 3 recommendation where changes can be made in order to achieve greater control.</p> <p>All of our recommendations were accepted for implementation by management.</p>		
Parking Enforcement	<p>Final Report</p> <p>No priority 1 recommendations were raised as a result of this audit.</p> <p>We also raised four priority 2 recommendations and one priority 3 recommendation where changes can be made in order to achieve greater control.</p> <p>All of our recommendations were accepted for implementation by management.</p>	Substantial	


Audit	Status as at 13 June 2008	Assurance Opinion	
<p>Review of Management Controls over Grants Administered by Brent in2Work</p>	<p>Final Report</p> <p>Two priority 1 recommendations were raised as a result of this audit. These were as follows:</p> <ul style="list-style-type: none"> • Governance arrangements in respect of grants administered by the Council as the accountable body should be formally set out in writing. Management of Brentin2 Work should establish written policies and procedures for its daily operations and in respect of all relevant processes for grants managed by or through Brentin2 Work and that these should be made available to all relevant staff and partner organisations. • Claims should not be paid where agreed outcomes or outputs have not been achieved by partners in accordance with the terms and conditions of the relevant grant agreements. Claims should not also be paid without the submission of appropriate supporting documentary evidence of outcomes being achieved. Information on outcomes sent by partners to support claims should be reviewed to ensure that there is sufficient evidence to support reported outcomes prior to claims being approved for payment. <p>We also raised four priority 2 recommendations where changes can be made in order to achieve greater control.</p> <p>All of our recommendations were accepted for implementation by management.</p>	<p>Substantial</p>	
<p>NNDR Academy (IT)</p>	<p>Final Report</p> <p>No priority 1 recommendations were raised as a result of this audit.</p> <p>We raised nine priority 2 recommendations and two priority 3 recommendations where changes can be made in order to achieve greater control</p>	<p>Substantial</p>	


Audit	Status as at 13 June 2008	Assurance Opinion	
	All of our recommendations were accepted for implementation by management.		
Oracle Pre-Implementation Audit (Children & Families) (IT)	<p>Final Report</p> <p>One priority 1 recommendation was raised as a result of this audit. This was as follows:</p> <ul style="list-style-type: none"> Urgent discussions need to be held with senior management of Children and Families with a view to obtaining details of user roles and responsibilities so that user access and permissions can be mapped into the Oracle Financials system before the system goes live. <p>We also raised four priority 2 recommendations and one priority 3 recommendation where changes can be made in order to achieve greater control.</p> <p>All of our recommendations were accepted for implementation by management.</p>	Substantial	
Geographical Information Systems (IT)	<p>Final Report</p> <p>No priority 1 recommendations were raised as a result of this audit. We raised seven priority 2 recommendations and one priority 3 recommendation where changes can be made in order to achieve greater control.</p> <p>All of our recommendations were accepted for implementation by management.</p>	Substantial	
Anson Primary School – Financial Management Standards in Schools – External Assessment.	Anson Primary School was assessed as having achieved the Financial Management Standard in Schools (FMSIS) accreditation on the basis of the evidence provided to support the self assessment. While our overall assessment was that the School has met the overall Financial Management Standard we raised two priority 2 and two priority 3 recommendations all of which were	PASS	n/a

Audit	Status as at 13 June 2008	Assurance Opinion	
	agreed for implementation by the Headteacher.		
Fryent Primary School – Financial Management Standards in Schools – External Assessment.	Fryent Primary School was assessed as having achieved the Financial Management Standard in Schools (FMSIS) accreditation on the basis of the evidence provided to support the self assessment. While our overall assessment was that the School has met the overall Financial Management Standard we raised five priority 2 and one priority 3 recommendations all of which were agreed for implementation by the Headteacher.	PASS	n/a
St Margaret Clitherow RC Primary School	St Margaret Clitherow Primary School was assessed as having achieved the Financial Management Standard in Schools (FMSIS) assessment on the basis of the evidence provided to support the self assessment. While our overall assessment was that the School has met the overall Financial Management Standard we raised three priority 2 and one priority 3 recommendations all of which were agreed for implementation by the Headteacher.	PASS	n/a
Internal Financial Controls – Environment and Culture	<p>Final Report</p> <p>Five priority 1 recommendations were raised as a result of this audit. These were as follows:</p> <ul style="list-style-type: none"> • The Service Area should draw up an action plan for implementing BACS, including responsible officers and deadlines, so as to move away from making payments by cheque; • Management should develop a timetable detailing the deadlines for the completion and review of month-end control account reconciliations. The timetable should be communicated to all relevant staff; <p>Once developed, the responsible Finance Officers should ensure that all necessary control account reconciliations including debtor and creditor control account reconciliations to the general ledger should be undertaken within the set</p>	Limited	

Audit	Status as at 13 June 2008	Assurance Opinion	
	<p>timescales; Reconciliations should be reviewed by a senior officer and any variances identified should be investigated and resolved in a timely manner;</p> <ul style="list-style-type: none"> • All Service Units should produce and maintain an up to date authorised signatories list with specimen signatures for all authorised signatories. The list should be communicated to all relevant staff with finance functions within the Service Units and the Service Area Core Finance Team; • Debt recovery procedures should be developed and appropriately approved at the earliest opportunity. The procedures should include the following: <ul style="list-style-type: none"> ○ Specific debt follow up action to be taken; ○ Time scales for follow up action; and ○ Approval limits for write-offs. <p>Once developed the procedures should be communicated to all relevant staff and embedded immediately; and</p> <ul style="list-style-type: none"> • Management should review the current arrangements for authorising journal transfers and consider the following: <ul style="list-style-type: none"> ○ maintaining segregation of duties between approving and processing of journals; and ○ undertaking monthly reviews of all journal transfers. <p>Additionally, supporting documentation for all journal transfers should be retained on file.</p> <p>We also raised eight priority 2 recommendations and three priority 3 recommendations where changes can be made in order to achieve greater control.</p> <p>All of our recommendations were accepted for implementation by management.</p>		


Audit	Status as at 13 June 2008	Assurance Opinion	
Internal Financial Controls - Housing	<p>Final Report</p> <p>Six priority 1 recommendations were raised as a result of this audit. These are as follows:</p> <ul style="list-style-type: none"> • The Service Area should move to an automated BACS payment system as a matter of urgency; • Management should develop a timetable detailing the deadlines for the completion and review of month-end control account reconciliations. The timetable should be communicated to all relevant staff. <p>Once developed, the responsible Finance Officers should ensure that all necessary control account reconciliations including debtor and creditor control account reconciliations to the general ledger should be undertaken within the set timescales.</p> <p>Reconciliations should be reviewed by a senior officer and any variances identified should be investigated and resolved in a timely manner;</p> <ul style="list-style-type: none"> • All Service Units should produce and maintain an up to date authorised signatories list with specimen signatures for all authorised signatories. The list should be communicated to all relevant staff with finance functions within the Service Units and the Service Area Core Finance Team; • All cheques received should be recorded on a cash book register; • Variances arising from bank reconciliations should be investigated and cleared in a timely manner; and • Debt recovery procedures should be developed and appropriately approved at the earliest opportunity. The procedures should include the following: 	Limited	


Audit	Status as at 13 June 2008	Assurance Opinion	
	<ul style="list-style-type: none"> ○ Specific debt follow up action to be taken; ○ Time scales for follow up action; and ○ Approval limits for write-offs. <p>Once developed the procedures should be communicated to all relevant staff and embedded immediately.</p> <p>We also raised 10 priority 2 recommendations and one priority 3 recommendation where changes can be made in order to achieve greater control.</p> <p>All of our recommendations were accepted for implementation by management.</p>		
Internal Financial Controls – Finance & Corporate Resources	<p>Final Report</p> <p>Six priority 1 recommendations were raised as a result of this audit. These were as follows:</p> <ul style="list-style-type: none"> ● All control account reconciliations should be undertaken within the set timescales and documentation retained; ● All service units should produce and maintain an up to date list of authorised signatories with specimen signatures and the authorised limits of officers; ● Management should review the current arrangements for authorising journal transfers and consider the following; <ul style="list-style-type: none"> ○ Maintaining segregation of duties between the approval and processing of journals; and ○ Undertaking monthly reviews of journal transfers; ● All cheques received should be recorded on a cashbook register; ● All service units should submit accounts payable invoices to their respective finance team in a timely manner; and 	Limited	


Audit	Status as at 13 June 2008	Assurance Opinion	
	<ul style="list-style-type: none"> The budget should be loaded onto the financial system at the start of the financial year and monthly monitoring reports including explanation if variances should be produced and reviewed by management. In addition monthly budget monitoring meetings should be held between budget holders and the finance teams and these should be minuted. <p>We also raised eight priority 2 recommendations where changes can be made in order to achieve greater control.</p> <p>Three of our recommendations were not accepted for implementation by management.</p>		
Payroll - Unipay	<p>Final Report</p> <p>Three priority 1 recommendations were raised as a result of this audit. These were as follows:</p> <ul style="list-style-type: none"> Payroll management should reiterate to all Service Areas the need to submit Leavers Forms prior to the cessation of employment. <p>Where departments continue to submit Leavers Forms after the employee has left, the issue should be escalated to senior management of the Service Area.</p> <p>In all cases where a leavers form is being processed after the actual date the employee has left, the Payroll officer processing the form should be required to check that no overpayments have occurred, and this check should be evidenced in some way, for example through the annotation and sign off of the leavers form.</p> <ul style="list-style-type: none"> The monthly variance analysis should be signed off by the preparer. Furthermore, it should be reviewed by management and signed off to demonstrate such. Where there is a variation of more that 10% on the previous month an investigation of 	Limited	

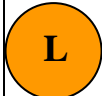
Audit	Status as at 13 June 2008	Assurance Opinion	
	<p>such should be carried out and an explanation should be recorded on the document.</p> <ul style="list-style-type: none"> • Management should consider requesting Logica to establish management review of the bank reconciliations carried out. <p>We also raised five priority 2 recommendations and four priority 3 recommendations where changes can be made in order to achieve grater control.</p> <p>All of our recommendations were accepted for implementation by management.</p>		
Payroll - Interact	<p>Final Report</p> <p>Six priority 1 recommendations were raised as a result of this audit. These were as follows:</p> <ul style="list-style-type: none"> • Manually uploaded information to the Interact system should be checked by management. • All calculations regarding maternity, sick and honoraria pay entitlements should be calculated by the system. Management should investigate whether the system can be configured to calculate such adjustments automatically. • Management should create an issues log. This log should list all the issues that Payroll are currently having with the system, including issues identified within this audit and those already identified by Payroll management. An action plan of how these issues will be rectified with a target date and responsible officer should be put in place. This should be monitored at team meetings and progress reported formally to management. • It is recommended that management carry out the follow: <ul style="list-style-type: none"> ○ Establish the parameters set within each of the health checks; 	<p>n/a – an assurance opinion was not given at this time due to the Interact system still being in the process of implementation. An assurance opinion will be awarded in 2008/09 following further internal audit work.</p>	n/a


Audit	Status as at 13 June 2008	Assurance Opinion	
	<ul style="list-style-type: none"> ○ Assess whether the particular health check flags up an issue for Brent Payroll; ○ Establish a listing of reports which need to be run on each payroll scheme monthly; ○ Review of the health check reports should be carried out and any issues corrected; and ○ The review should be signed off by the officer carrying out the review. <ul style="list-style-type: none"> ● Reconciliation report should be run on a monthly basis. A checklist of reports to be run every month should be established. Furthermore, management should ensure that these reports are signed off as checked by the performer of the review; and ● Once all the issues have been resolved with the modules on the Interact System a retrospective reconciliation of the system and the SUN financial system should be carried out. This should be documented in full and reviewed by senior management to check the accuracy. Any reconciling differences should be cleared and where this is not possible a written explanation along with supporting documentation retained. Resources should be made available to carry out this task. <p>We also raised eight priority 2 recommendations and one priority 3 recommendation where changes can be made in order to achieve greater control.</p> <p>As part of this audit we also followed up recommendations raised in the HR and Payroll Pre-Implementation audit, as carried out earlier in 2007/08, and previously reported to the Audit Committee in September 2007. Of 14 recommendations raised, six were</p>		


Audit	Status as at 13 June 2008	Assurance Opinion	
	<p>found to have been implemented, five had been partially implemented and three had not been implemented at the time of the follow-up. The progress towards implementing these recommendations is therefore generally positive</p> <p>All of our recommendations were accepted for implementation by management.</p>		
Council Tax	<p>Final Report</p> <p>Four priority 1 recommendations were raised as a result of this audit. These were as follows:</p> <ul style="list-style-type: none"> • All staff should be formally reminded on the need to send out Council Tax Discount declaration forms to all claimants. <p>Furthermore, discounts and exemptions should only be applied once the claimant has returned a completed, signed and dated declaration together with any supporting documentation as appropriate;</p> <ul style="list-style-type: none"> • Reports of ammendments to standing data should be produced on a regular basis and reviewed by a senior officer against supporting documentation. The reports should be signed and dated as evidence of review. Ammendments to data should include the following plus any other areas identified by management as appropriate: <ul style="list-style-type: none"> ○ account closures; and ○ ammendment to instalment arrangements. <p>Dependent on resource requirements and the level of risk management are prepared to accept, a decision should be made as to whether this is a 100% check or whether it is only done on a sample basis;</p> <ul style="list-style-type: none"> • Management should investigate the reasons why Voids Inspections are not being scheduled and therefore not being 	Limited	

Audit	Status as at 13 June 2008	Assurance Opinion	
	<p>carried out within seven working days of the 'visit' being raised on the system in all cases. Dependent on the reasons identified, management should consider whether it is necessary to identify any training requirements for both call centre and Capita staff; and</p> <ul style="list-style-type: none"> • Management should review the monthly reports on void properties with exemptions and discounts but with no future visits set up against these. Follow up visits should then be scheduled and conducted in a timely manner. <p>We also raised eight priority 2 recommendations where changes can be made in order to achieve greater control.</p> <p>All of our recommendations were accepted for implementation by management.</p>		
Looked After Child Placements	<p>Final Report</p> <p>Six priority 1 recommendations were raised as a result of this audit. These were as follows:</p> <ul style="list-style-type: none"> • Where the Council uses Independent Fostering Agencies (IFAs) to place children, the IFAs should be covered under the Pan London agreement. <p>Where a provider is located within the Borough, the Council should liaise with Pan London in order to undertake a full evaluation of the provider in a timely manner;</p> <ul style="list-style-type: none"> • Management should seek to identify why initial and core assessments are not being consistently completed in full and within the specified timescales. Corrective actions should then be identified to address this. <p>If the problem lies in resource availability, it is suggested that this process should be documented so that it can be referred to in the event that justification is required for recruiting additional</p>	Limited	

Audit	Status as at 13 June 2008	Assurance Opinion	
	<p>resource or transferring resource across areas. In addition, all initial and core assessments should be signed off by Team Managers as evidence of review;</p> <ul style="list-style-type: none"> • All child referrals for placement should be submitted to the Placement Panel for approval either prior to or one week after placement; • Reasons for using Independent Fostering Agencies (IFAs) over Brent Foster Carers should be recorded for all out of hours placements (EDT) made; • Management should introduce formal supervision arrangements for staff who undertake the monitoring of statutory reviews and initial health assessments for Looked After Children, to ensure that all reviews are undertaken within the required timescales; and • Personal Education Plans (PEPs) should be developed for all Looked after Children within the statutory timescales. <p>We also raised five priority 2 recommendations and one priority 3 recommendation where changes can be made in order to achieve greater control.</p> <p>All of our recommendations were accepted for implementation by management.</p>		
Arboriculture	<p>Final Report</p> <p>Seven priority 1 recommendations were raised as a result of this audit. These were as follows:</p> <ul style="list-style-type: none"> • the Service Unit should place a deadline for the procurement and roll out of a new Arboricultural management system; • the Annual Maintenance Programme should be reviewed and updated; 	Limited	

Audit	Status as at 13 June 2008	Assurance Opinion	
	<ul style="list-style-type: none"> • a formal programme for the management of capital funding should be developed; • the Arboriculture Unit should develop formal tree removal procedures. Also, all tree removals (including phased removal) should be authorised by an Arboricultural Officer and the Street Scene Manager; • the Arboriculture Unit should retain evidence of all tree inspections carried out; • a regular analysis should be carried out to review what impact the maintenance plan has on the number and value of insurance claims; and <p>the Arboriculture Unit should identify Key Performance Indicators (KPIs) for the contractors and utilise them to monitor their performance.</p> <p>We also raised three priority 2 recommendations where changes can be made in order to achieve greater control.</p> <p>All of our recommendations were accepted for implementation by management</p>		
Street lighting PFI	<p>Final Report</p> <p>Six priority 1 recommendations were raised as a result of this audit. These are as follows:</p> <ul style="list-style-type: none"> • Review of budgets should be evidenced by sign off of the Growth Bids submitted by the Assistant Director of Environment; • Management should ensure that all working papers used to calculate budget increases or performance indicators are retained; • Outstanding faults are identified, investigated and discussed in 	Limited	

Audit	Status as at 13 June 2008	Assurance Opinion	
	<p>the contract monitoring meetings to identify the reason for such and to assess whether the contractor is responsible;</p> <ul style="list-style-type: none"> • Processes in place for the facilitation, monitoring and management of the Street Lighting PFI contract should be encapsulated in writing; • It is recommended that Quarterly Service Plan performance meetings be carried out; and • Minutes should be recorded and retained by the Street Lighting team of reconciliation meetings carried out. <p>We have raised five priority 2 recommendations and one priority 3 recommendation where changes can be made in order to achieve greater control.</p> <p>All of our recommendations were accepted for implementation by management.</p>		
Older People – Care Packages	<p>Final Report</p> <p>Three priority 1 recommendations were raised as a result of this audit. These were as follows:</p> <ul style="list-style-type: none"> • Management should carry out an exercise to confirm why Care Plans are not being reviewed six weeks after service commencement, and why annual reviews are not being completed in a timely manner in all cases. Corrective actions should then be identified to address this. <p>It is appreciated that the problem may lie in resource availability, and hence this process should be documented so that it can be referred to in the event that justification is required for recruiting additional resource or transferring resource across</p>	Limited	

Audit	Status as at 13 June 2008	Assurance Opinion	
	<p>areas.</p> <p>Where annual reviews are completed, these should be signed off by the Team Manager as evidence of approval.</p> <ul style="list-style-type: none"> Care Plans should be produced within the four week required timescale. <p>Completed Care Plans should be reviewed and signed off by an appropriate manager and maintained on the Framework i system.</p> <ul style="list-style-type: none"> The Finance Team should complete financial assessments for all clients within a set timeframe. Once completed the assessment should be uploaded onto the Framework i system. <p>Additionally, an annual review of the financial assessment should be completed for all cases. Where the review has not been received by the Council, the Finance Team should contact the client to complete the review.</p> <p>We also raised four priority 2 recommendations where changes can be made in order to achieve greater control.</p> <p>All of our recommendations were accepted for implementation by management.</p>		
Establishments	<p>Final Report</p> <p>We undertook an audit of two establishments, the Albert Road day Centre and the Stonebridge Day Centre. The scope of our work was the same across each unit.</p> <p>A summary report was produced combing the findings of the work carried out at each Centre. The report highlighted the need to consider the recommendations across all Centres as opposed to only the two covered.</p> <p>Ten priority 1 recommendations were raised across the two</p>	Limited	


Audit	Status as at 13 June 2008	Assurance Opinion	
	<p>Centres:</p> <ul style="list-style-type: none"> • A formal Scheme of Delegation should be drawn up and agreed for each establishment, setting out the following: <ul style="list-style-type: none"> ○ All tasks requiring completion; ○ Which officers are formally delegated as being responsible for each task, together with a deputy for any key tasks; and ○ Any financial limits placed on those officers to whom responsibility has been delegated. ○ Care should be taken to ensure that any financial limits included within the Scheme are compliant with those set out in the Council's Financial Regulations. <p>The Scheme of Delegation should be subject to periodic review, and should generally refer to posts as opposed to specific named officers, so as to help ensure its continued relevance in the event of staff leaving the employment of the Council, or being transferred to another area;</p> <ul style="list-style-type: none"> • A set of procedure notes should be formally drawn up and agreed, covering all aspects of administering and managing each establishment. <p>These procedure notes should be consistent with the Scheme of Delegation, and care should also be taken to ensure that they are compliant with any specific procedural requirements set out in the Council's Financial Regulations.</p> <p>The procedure notes should be subject to periodic review, and should generally refer to posts as opposed to specific named officers, so as to help ensure their continued relevance in the event of staff leaving the employment of the Council, or being transferred to another area;</p> <ul style="list-style-type: none"> • Management should liaise with Adults Finance to agree the requirements in relation to petty cash reconciliations, together 		

Audit	Status as at 13 June 2008	Assurance Opinion	
	<p>with standard pro-forma for undertaking these reconciliations.</p> <p>The key elements to be addressed are:</p> <ul style="list-style-type: none"> ○ The cash float should be counted, with a breakdown of the total recorded in terms of the denominations held. Ideally this cash count should be undertaken by two officers, or it should be checked by the Centre Manager as part of the overall review of the reconciliation; ○ The reconciliation should then follow the methodology set out in the 'Summary of Findings' to this report, as is intended by the reconciliation spreadsheet currently in use at Albert Road; ○ On completion, the officer completing the reconciliation should sign and date the documentation, and this should then be subject to a full review by the Centre Manager who should also sign and date on completion of this review; and ○ The reconciliation should be undertaken at least monthly, and also prior to any reimbursement claim. <p>So as to start from an accurate basis, management should also look to fully reconcile the current float balances across all establishments, and should seek to determine the reasons for any variances identified. These reconciliations should be undertaken independently of the officers within each establishment who currently have responsibility for administering the floats. In the event that any discrepancies are identified which are of concern to management, immediate contact should be made with the Head of Audit & Investigations as to how to deal with these;</p> <ul style="list-style-type: none"> ● Management should review the current float levels across all establishments and determine whether any revisions are needed to these, including potential downward revisions so as to minimise the levels of cash held on site, whilst maintaining the ability to settle all potential claims. 		


Audit	Status as at 13 June 2008	Assurance Opinion	
	<p>In all cases, any reimbursement claims should be to a value which fully reimburses the float up to the agreed level, so as to enable the float to be accurately reconciled in all cases;</p> <ul style="list-style-type: none"> • Management should liaise with Adults Finance regarding reviewing and formally agreeing the approach to be followed with regards to invoicing service users and hirers. <p>The key elements to be addressed are:</p> <ul style="list-style-type: none"> ○ A formal decision should be made on whether the establishments should continue to raise unofficial invoices locally, or whether an invoice request should be submitted to Adults Finance for raising an official invoice through the Oracle system; ○ If invoices continue to be raised locally, formal debt recovery procedures should be agreed and documented, and a standard method of monitoring outstanding invoices should be agreed. The requirement for establishments to notify Adults Finance of outstanding amounts at year-end should also be agreed; and ○ If invoices are to be raised centrally by Adults Finance, establishments should be provided with a standard invoice request pro-forma. <p>Regardless of whether these are done centrally by Adults Finance, or locally by each establishment, invoices should be raised on a regular basis, for example monthly.</p> <p>Full supporting documentation should be maintained for each invoice raised, and, if invoices continue to be raised locally, a senior officer, other than the officer raising the invoice, should check each one for validity and accuracy;</p> <ul style="list-style-type: none"> • Management should review the completeness of the records held on each member of staff across all of the establishments, so as to identify where gaps exist. Steps should then be taken 		


Audit	Status as at 13 June 2008	Assurance Opinion	
	<p>to address each of the gaps identified, particularly in relation to any gaps in CRB clearances, liaising with the People's Centre where appropriate.</p> <p>Going forward, management should formally document the key requirements with regards to staff checks and records, and ensure that all Centre Managers are aware of these. A formal timetable for undertaking staff supervisions and appraisals should also be agreed across each establishment, and a review of training requirements should be undertaken in connection with these sessions.</p> <p>Periodic checks should then be carried out by the Day, Residential & Projects Manager across each of the establishments so as to monitor compliance with these requirements;</p> <ul style="list-style-type: none"> • Management should agree a standard format for recording an inventory of equipment across each establishment. As a minimum, the key pieces of information to be included so as to be able to make an accurate insurance claim in the event of loss or damage, are: <ul style="list-style-type: none"> ○ Make; ○ Model; ○ Description of the item; ○ Serial number; ○ Date of purchase; ○ Cost of purchase; and ○ Location. <p>Each item should also be security marked, and a record of the reference number recorded within the inventory.</p> <p>The inventory should be updated to reflect any purchases or disposals, and should be reviewed on an annual basis to</p>		

Audit	Status as at 13 June 2008	Assurance Opinion	
	<p>confirm it's accuracy and completeness;</p> <ul style="list-style-type: none"> • All establishments should be reminded of the need for official purchase orders to be raised for all purchases prior to the order being placed with the supplier. <p>In addition, each purchase order should be required to be authorised by the Centre Manager prior to the order being placed; and</p> <ul style="list-style-type: none"> • Management should formally agree and document procedures to be followed across all establishments in relation to the management and safeguarding of client monies. <p>The key elements to be addressed are:</p> <ul style="list-style-type: none"> ○ All monies taken from service users should be held securely at all times; ○ A formal written record should be maintained of all monies received in relation to each service user and an official receipt should be issued to the service user or parent / carer; ○ A formal written record should be maintained of any expenditure incurred in relation to each client, and receipts relating to that expenditure should be obtained in all cases. One copy of this receipt should be maintained with the records held in the Centre, and one should be provided to the service user or parent / carer to support this; ○ On a regular basis, the Centre Manager should review the records for each service user in order to confirm that complete and accurate records are being maintained, and that all monies can be accounted for in full. <p>We also raised seven priority 2 recommendations where changes can be made in order to achieve greater control.</p> <p>All of our recommendations were accepted for implementation by management.</p>		

Audit	Status as at 13 June 2008	Assurance Opinion	
Gladstone Park Primary School	<p>Final Report</p> <p>Six priority 1 recommendations were raised as a result of this audit. These were as follows:</p> <ul style="list-style-type: none"> The 2007/08 budget and School Development Plan should be formally approved by the Governing Body and recorded in Governing Body meeting minutes, and in future a formal timetable for the preparation of the budget and the SDP should be drawn up. <p>Additionally, the monthly budget monitoring reports should be provided to each of the departmental budget holders for them to provide explanations for any variances.</p> <p>Approval should be sought from the Finance Committee for all virements, as is required by the Financial Regulations for Schools.</p> <ul style="list-style-type: none"> As a minimum, three quotations should be obtained prior to entering any leasing arrangements for all repair and maintenance work undertaken at the School and for any other high value purchases. Written approval should also be sought from the Council's Director of Finance & Corporate Resources prior to entering into any leasing arrangements. <p>Where the value of a contract/purchase falls between £20,000 and £149,999, three written quotations are required to be sought and recorded, and above £150,000 a competitive tendering exercise must be undertaken. Projects should not be split into smaller sub-projects in order to bypass the requirement to follow a tendering exercise.</p> <p>All documentation regarding the procurement should be retained.</p> <ul style="list-style-type: none"> The School should retain adequate documentary evidence of the recruitment and appointment process, to include: 	Limited	


Audit	Status as at 13 June 2008	Assurance Opinion	
	<ul style="list-style-type: none"> ○ Letter of appointment; ○ Signed contract of employment; ○ Qualifications (where relevant); ○ References; ○ Evidence of Criminal Record Bureau checks; ○ Authorised starter forms; and ○ Right to work in the UK. <ul style="list-style-type: none"> ● As a matter of urgency, the School should obtain up to date CRB Enhanced Disclosures for all staff working in the School and ensure that evidence of this is held by the School. ● Any variations or amendments to pay are authorised by the Head Teacher. The letter sent to central payroll informing them of the changes should be signed by the Head Teacher as evidence of his approval. Additionally, all payroll reports received by the School should be reviewed and signed off by the Head Teacher. ● A Disaster Recovery Plan for the School should be produced, approved by the Governors and communicated to all staff. Additionally, it is recommended that backed-up data is stored in a secure location off-site. <p>We also raised 12 priority 2 and two priority 3 recommendations where changes can be made in order to achieve greater control.</p> <p>All of our recommendations were accepted for implementation by management.</p>		


Audit	Status as at 13 June 2008	Assurance Opinion	
Barham Primary School	<p>Final Report</p> <p>Four priority 1 recommendations were raised as a result of this audit. These were as follows:</p> <ul style="list-style-type: none"> • The format of the Budget Monitoring reports should be amended to indicate a forecast of the year end balances by budget code, and indicate the variance between this forecast and original budgeted figures. • The School should: <ul style="list-style-type: none"> ○ Ensure that an order is raised for all non-periodic payments; ○ Ensure that the date goods are received, is documented, either through the delivery note or signing and dating of the invoice stamp; ○ Ensure that all payments are certified by an authorised member of staff; ○ Aim to comply with any reasonable payment terms; ○ Ensure that in all cases that the officer certifying receipt of the goods is separate from the person certifying the invoice; and ○ Maintain invoices with all supporting documentation for the payment, such as the order form and delivery notes. • The School should ensure that: <ul style="list-style-type: none"> ○ Each of the School's bank accounts are fully reconciled to SIMS on a monthly basis. This should include listing out any unreconciled items and then explaining whether each of these are due to timing differences, or whether they relate to errors in banking or coding on SIMS; ○ The reconciliations are reviewed by the Head Teacher, or alternative delegated officer, and signed off as evidence of this review; and 	Limited	

Audit	Status as at 13 June 2008	Assurance Opinion	
	<ul style="list-style-type: none"> ○ Where any unreconciled items which relate to timing differences are not cleared in the following months, these should be investigated further and actioned as necessary. ● The School should: <ul style="list-style-type: none"> ○ Ensure that total cash held in the safe is monitored on a daily basis and the money is banked in sufficient time to avoid the safe insurance limit being exceed; ○ Ensure that a copy of the bank mandate is requested and retained at the school; ○ Update procedures to confirm that the Bursar is an approved signatory for the unofficial fund; and ○ Consider closing the petty cash given that it is no longer in use. If any advice is needed on this the School should liaise with Children & Families Finance within the Council. If the petty cash is not closed, a regular cash count should be undertaken and verified by the Head Teacher so as to confirm that the balance remains intact. <p>We also raised seven priority 2 and two priority 3 recommendations where changes can be made in order to achieve greater control.</p> <p>All of our recommendations were accepted for implementation by management.</p>		
Mitchell Brook Primary School	<p>Final Report</p> <p>Seven priority 1 recommendations were raised as a result of this audit. These were as follows:</p> <ul style="list-style-type: none"> ● The budget monitoring process should be reviewed and amended as follows: <ul style="list-style-type: none"> ○ Budget monitoring reports should be produced on a monthly basis; 	Limited	

Audit	Status as at 13 June 2008	Assurance Opinion	
	<ul style="list-style-type: none"> ○ The monitoring reports should profile the budget, and include projections to year-end, as well as highlighting any actual variances to date and forecast variances at year-end; ○ The Head Teacher/Finance Committee should either produce a separate written report for each Governing Body meeting regarding the budgetary position of the School, or the monitoring reports should be annotated to provide explanations for any actual and forecast variances; and ○ The monitoring reports should be signed off each month by the Head Teacher to confirm that the report has been fully reviewed; ● The following should be undertaken in relation to procurement: <ul style="list-style-type: none"> ○ An official purchase order should be raised in all cases prior to an order being placed with a supplier, or immediately after if it is necessary to make an emergency order by phone. If this cannot be done in SIMS then an official manual purchase order book should be used; ○ All purchase orders should be approved in writing by the Head Teacher prior to the order being placed with the supplier; and ○ Delivery notes should be held wherever possible, and these should be signed as evidence that the goods/services have been checked for completeness; ● The following should be undertaken in relation to bank reconciliations: <ul style="list-style-type: none"> ○ All Governors, the Head Teacher and any staff who influence finance decisions should complete a register of business or pecuniary interests. This should be revised and updated regularly, with opportunities made at Governing Body meetings to declare any business interests; 		

Audit	Status as at 13 June 2008	Assurance Opinion	
	<ul style="list-style-type: none"> ○ The unofficial account and extended school fund account are formally reconciled and signed by preparer and reviewer on a monthly basis; ○ For the extended school fund all income and expenditure is recorded in a cash book, similar to the spreadsheet used for the unofficial fund; ○ All bank reconciliations should detail any variances, such as unpresented cheques and the cheque numbers, bank interest received, etc; ○ Income should be recorded when it is received on the SIMs system so that any income not banked can be identified through the reconciliation; and ○ Each reconciliation is signed by preparer and reviewer as evidence of review; ● The following should be undertaken in relation to banking: <ul style="list-style-type: none"> ○ The high interest account is closed and the balances transferred to the business premium account; ○ A record of the cash held in the safe should be maintained at all times so as to allow the School to monitor compliance with the £1k safe insurance level; ○ A copy of the bank mandate should be requested and maintained at the School; ○ Income is recorded on to the SIMS system when it is received; and ○ Consideration should be given to the establishing of segregation of duties for the banking process in relation to the role of the Business Manager; ● The following should be undertaken in relation to the Unofficial Fund: <ul style="list-style-type: none"> ○ The Governing Body should determine and formally 		

Audit	Status as at 13 June 2008	Assurance Opinion	
	<p>approve the aims and objectives of the Unofficial Fund and also set the levels of delegated authority;</p> <ul style="list-style-type: none"> ○ The Fund should be registered with the Charity Commission; and ○ The Fund should be independently audited on an annual basis with the findings reported to the Governing Body; and ● The School should undertake an exercise to confirm that all current members of staff hold an up to date CRB disclosure. In addition, it should be ensured that a monitoring mechanism is in place to highlight when these need renewing. In addition, the School should ensure that it obtains confirmation of CRB checks for agency staff. <p>We also raised 13 priority 2 and three priority 3 recommendations where changes can be made in order to achieve greater control.</p> <p>All of our recommendations were accepted for implementation by management.</p>		
Wembley High Technology College	<p>Final Report</p> <p>Four priority 1 recommendations were raised as a result of this audit. These were as follows:</p> <ul style="list-style-type: none"> ● As a minimum, three quotations should be obtained prior to entering any rental arrangements; for all repair and maintenance work undertaken at the College; and for any other high value purchases. <p>Where the value of a contract/purchase falls between £20,000 and £149,999, three written quotations are required to be sought and recorded, and above £150,000 a competitive tendering exercise must be undertaken.</p> <ul style="list-style-type: none"> ● The following should be carried out when purchasing goods/services: 	Limited	

Audit	Status as at 13 June 2008	Assurance Opinion	
	<ul style="list-style-type: none"> ○ Purchase orders should be raised for all goods/services; ○ All purchase orders should be approved by a formally delegated officer (as per the College's Scheme of Delegation); ○ Delivery notes should be retained and filed together with the purchase orders and invoices; and ○ All invoices should be approved prior to payment and paid in a timely manner. <ul style="list-style-type: none"> ● All petty cash vouchers should be signed by the officer delegated to approve claims (as per the College's Scheme of Delegation), and by the member of staff requesting the money. In no cases should these two officers be the same person. In addition, all Petty Cash reconciliations should be signed and dated as evidence of review and approval by a second officer. ● A Disaster Recovery Plan should be produced, approved by the Governors and communicated to all staff. <p>We also raised eight priority 2 recommendations and one priority 3 recommendation where changes can be made in order to achieve greater control.</p> <p>All of our recommendations were accepted for implementation by management, except for one which we considered appropriate to remain within the Final Report.</p>		
Repairs and Voids (BHP)	Final Report To be reported to the BHP Audit & Finance Sub-Committee.	Limited	
Business Continuity Planning (BCP)	Final Report Three priority 1 recommendations were raised as a result of this audit. These are as follows:	N/A – an assurance opinion was not awarded	N/A

Audit	Status as at 13 June 2008	Assurance Opinion
	<ul style="list-style-type: none"> • A deadline should be formally agreed for the completion of the gap analysis between the current arrangements and BS25999, and for the subsequent formulation of an action plan setting out those areas in which further developments are required and the specific tasks to be undertaken in relation to these; • The Head of Emergency Planning & Business Continuity should formally liaise with the Head of IT so as to determine the current arrangements in respect of the IT related requirements of BCP, and so as to also gain more formal assurances on these arrangements being adequate and effective at the current time. The two parties should also liaise with regards to ensuring that the future development of a Disaster Recovery (DR) Plan is properly aligned to the BCP framework, both as it stands, and in light of any further changes that may take place during 2008/09; and • The Head of Emergency Planning & Business Continuity should formally liaise with the Head of Risk Management, and with the Risk Management Group as a whole, with regards to ensuring that the BCP framework is properly aligned to the current developments being made surrounding the Council's risk management framework. <p>All of our recommendations were accepted for implementation by management.</p>	<p>as this is an area of ongoing development. However, it is expected that an opinion will be provided following further work in 2008/09.</p>

Final follow-up reports issued

The table below provides a summary of the follow-up work undertaken in relation to reports finalised in the 2006/07 financial year. An assurance opinion is not relevant. We have indicated the progress made by management with regards to the implementation of the recommendations raised and agreed with them when the reports were originally finalised. Where recommendations have been identified as not having been fully implemented at the time of the follow-up, we have highlighted to management the further action required and revised deadlines have been agreed for these.

It should be noted that, as part of the 2008/09 Internal Audit Plan, we are going to be undertaking a more structured follow-up programme, which will involve us following up those recommendations raised as part of the 2007/08 Internal Audit Reports across the course of the year, in accordance with the implementation deadlines agreed by management. We will therefore update Members on the status of the implementation of recommendations on a more regular basis throughout the year.

Audit	Status as at 13 June 2008
Follow-Up of Libraries	Final Report We found that, of the 10 original recommendations, two have been implemented, seven have been partly implemented and one has not been implemented. Where recommendations have not been fully implemented, further actions have been identified and management have agreed revised deadlines for completion of these.
Follow-Up of NNDR	Final Report We found that, of the eight recommendations originally raised, all eight have been implemented.
Follow-Up of Council Tax Application	Final Report We found that, of the two original recommendations, one has been implemented and one has been partly implemented. Where recommendations have not been fully implemented, further actions have been identified and management have agreed revised deadlines for completion of these.
Follow-Up of Disaster Recovery	Final Report We found that, the one original recommendation has not been implemented. Where recommendations have not been fully implemented, further actions have been identified and management have agreed revised deadlines for completion of these.

Audit	Status as at 13 June 2008
Follow-Up of iWorld Revenues	Final Report We found that the one original recommendation raised has been implemented.
Follow-Up of Members Allowances	Final Report We found that, of the five recommendations made in the previous audit report four have been fully implemented and one has been partially implemented. Where recommendations have not been fully implemented, further actions have been identified and management have agreed revised deadlines for completion of these.
Follow-Up of Registers of Interests and Gifts & Hospitality (Members)	Final Report We found that, of the 15 recommendations made in the previous audit report, 12 have been fully implemented, two have been partially implemented and one has not been implemented. The recommendations not implemented were as a result of changes in procedures for which we accepted the explanations provided by management. No further actions are required.
Follow-Up of Pension Fund Investments	Final Report We found that, of the five recommendations made in the previous audit report four have been fully implemented and one has been partially implemented. Where recommendations have not been fully implemented, further actions have been identified and management have agreed revised deadlines for completion of these.
Follow-Up of Licensing	Final Report We found that, of the 16 recommendations made in the previous audit report nine have been fully implemented, three have been partially implemented and four have not been implemented. Where recommendations have not been fully implemented, further actions have been identified and management have agreed revised deadlines for completion of these.
Follow-Up of Direct Payments	We were unable to complete the follow-up of the Direct Payments (which was part of our planned work during 2007/08) before the June 2008 Audit Committee meeting because it took management five months to respond to our initial request for information regarding the extent to which previous audit recommendations have been implemented. The response was only received a few days prior to the submission of our year-end progress report to the Audit

Audit	Status as at 13 June 2008
	Committee. A full review of Direct Payments is planned for the 2008/09 financial year because of the proposed extension of the scope of these payments.
Follow-Up of Corporate Governance (BHP)	Final Report To be reported to the BHP Audit & Finance Sub-Committee.
Follow-Up of Recruitment and Retention (BHP)	Final Report To be reported to the BHP Audit & Finance Sub-Committee.
Follow-Up of Right to Buy (BHP)	Final Report To be reported to the BHP Audit & Finance Sub-Committee.











Audits currently at draft report stage

The table below lists those audits for which the management responses to the Draft Report are still in the process of being discussed and agreed, or for which we are still awaiting receipt of these responses. As noted in the Executive Summary, we will update Members on the assurance opinions and key findings at the next meeting once these have been finalised.




Audit	Status as at 13 June 2008	Assurance Opinion
Client Index (IT)	Awaiting Management Responses to the Draft Report.	-
Children & Families Imprest Accounts	Awaiting Management Responses to the Draft Report.	-
Home to School Transport	Awaiting Management Responses to the Draft Report.	-
Curzon Crescent Nursery School	Awaiting Management Responses to the Draft Report.	-
Malorees Junior School	Awaiting Management Responses to the Draft Report.	-
St Joseph's Primary School	Awaiting Management Responses to the Draft Report.	-
Registers of Interests and Gifts & Hospitality (Employees) (BHP)	Awaiting Management Responses to the Draft Report. To be reported to BHP Audit & Finance Sub-Committee once finalised.	-
Registers of Interests and Gifts & Hospitality (Members) (BHP)	Awaiting Management Responses to the Draft Report. To be reported to BHP Audit & Finance Sub-Committee once finalised.	-
Byron Court Primary School	Discussing management responses prior to finalising the report.	-
Michael Sobell Sinai School	Discussing management responses prior to finalising the report.	-
Preston Park Primary School	Discussing management responses prior to finalising the report.	-
Housing Allocations	Discussing management responses prior to finalising the report.	-

Audits previously reported to Committee as final

Audit	Status as at Audit Committee meeting on 4 March 2008	Assurance Opinion
Pensions	Final Report. Previously reported to the Audit Committee in September 2007.	Substantial 
Payroll / HR System – Pre-Implementation Review (IT)	Final Report. Previously reported to the Audit Committee in September 2007.	Substantial 
Planning Applications	Final Report Previously reported to the Audit Committee in September 2007.	Substantial 
Contract Audit – Alperton Underpinning	Final Report. Previously reported to the Audit Committee in December 2007.	Substantial 
Mount Stewart Junior School	Final Report. Previously reported to the Audit Committee in December 2007.	Substantial 
IDEAR Application (IT)	Final Report. Previously reported to the Audit Committee in December 2007.	Substantial 
Epicor Financials Application (IT)	Final Report. Previously reported to the Audit Committee in December 2007.	Substantial 
Housing Rents (BHP)	Final Report. Previously reported to the Audit Committee in December 2007 and reported separately to the BHP Audit & Finance Sub-Committee.	Substantial 
Complaints (BHP)	Final Report. Previously reported to the Audit Committee in December 2007 and reported separately to the BHP Audit & Finance Sub-Committee.	Substantial 

Audit	Status as at Audit Committee meeting on 4 March 2008	Assurance Opinion	
Cashiers	Final Report Previously reported to the Audit Committee in March 2008.	Substantial	
Bankline Application Audit (IT)	Final Report Previously reported to the Audit Committee in March 2008.	Substantial	
Budgetary Control	Final Report Previously reported to the Audit Committee in March 2008.	Substantial	
Supporting People (Contracts And Contract Management)	Final Report Previously reported to the Audit Committee in March 2008.	Substantial	
Housing and Council Tax Benefits	Final Report Previously reported to the Audit Committee in March 2008.	Substantial	
BACES	Final Report Previously reported to the Audit Committee in March 2008.	Substantial	
Anti Social Behaviour (BHP)	Final Report Previously reported to the Audit Committee in March 2008 and reported separately to the BHP Audit & Finance Sub-Committee.	Substantial	
Adult Care Packages – Learning Disabilities	Final Report. Previously reported to the Audit Committee in September 2007.	Limited	
St. Joseph’s RC Infants School	Final Report. Previously reported to the Audit Committee in December 2007.	Limited	
Vernon House School	Final Report. Previously reported to the Audit Committee in December 2007.	Limited	

Audit	Status as at Audit Committee meeting on 4 March 2008	Assurance Opinion	
KS3 – Pupil Referral Unit	Final Report. Previously reported to the Audit Committee in December 2007.	Limited	
Oracle Financials Application (IT)	Final Report. Previously reported to the Audit Committee in December 2007.	Limited	
View360 EDMS Benefits System (IT)	Final Report. Previously reported to the Audit Committee in December 2007	Limited	
Internal Financial Controls – Community Care	Final Report. Previously reported to the Audit Committee in March 2008.	Limited	
Election Expenses	Final Report. Previously reported to the Audit Committee in March 2008.	Limited	
Grants to Voluntary organisations	Final Report. Previously reported to the Audit Committee in March 2008.	Limited	
Highway – Pot Holes	Final Report. Previously reported to the Audit Committee in March 2008.	Limited	
Recoupment	Final Report. Previously reported to the Audit Committee in March 2008.	Limited	
Avigdor Hirsch Torah Temimah School	Final Report. Previously reported to the Audit Committee in March 2008.	Limited	
Northview Primary School	Final Report. Previously reported to the Audit Committee in March 2008.	Limited	

Audit	Status as at Audit Committee meeting on 4 March 2008	Assurance Opinion
Non- Stop Gov (IT)	Final Report. Previously reported to the Audit Committee in March 2008.	Limited 
Housing Repairs and Maintenance (BHP)	Final Report. Previously reported to the Audit Committee in March 2008 and reported separately to the BHP Audit & Finance Sub-Committee.	Limited 
Watling Gardens TMO (BHP) Review of Management Controls & Implementation of previous audit recommendations	Final Report. Previously reported to the Audit Committee in December 2007 and reported separately to the BHP Audit & Finance Sub-Committee.	Limited 
LAA Grant Certification	Final Report. Previously reported to the Audit Committee in September 2007.	n/a
LAA – Review of Internal Control Environment / Grant Statement – Stronger Safer Communities; Connexions; Sure Start and Childrens' Services (4 reports issued)	Final Report. Previously reported to the Audit Committee in September 2007.	n/a
SIC Verification Exercise	Summary Report for Head of Audit & Investigations to support the production of the Statement of Internal Control. Previously reported to the Audit Committee in September 2007.	n/a
Risk Management – Initial Comparison Exercise	Final Report Previously reported to the Audit Committee in March 2008.	n/a

Appendix A – Audit Team and Contact Details

London Borough of Brent	Contact Details
Simon Lane – Head of Audit & Investigations	✉ simon.lane@brent.gov.uk
Aina Uduehi – Audit Manager	☎ 020 8937 1260
	✉ aina.uduehi@brent.gov.uk
	☎ 020 8937 1495

Deloitte & Touche Public Sector Internal Audit Limited	Contact Details
Mike Clarkson – General Manager	✉ phil.lawson@brent.gov.uk
Richard Evans – Sector Manager	☎ 020 8937 1493
Phil Lawson – Senior Audit Manager	
Shahab Hussein – Senior Computer Audit Manager	