

**Internal Audit  
Annual Report 2008/09  
London Borough of Brent  
June 2009**



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## Executive Summary

<b>Introduction</b>	<p>This report sets out our annual summary of the work completed during the year against the 2008/09 Internal Audit Plan.</p> <p>In the report we provide a summary of the main findings from each audit together with the assurance ratings for each one. Please note that this summary and assurance rating is only reported on once the individual audit reports have been finalised. We have also indicated where there are any outstanding draft reports that have been issued and are in the process of being agreed with management. There are only a limited number of reports which fall into this category.</p>
<b>Summary of delivery against the Plan</b>	<p>The overall Internal Audit Plan for 2008/09 comprised 1,220 days, of which 970 were allocated to Deloitte &amp; Touche Public Sector Internal Audit Limited, and 250 to the in-house team. Of the total, 30 days were carried forward from 2007/08 to assist with the completion of Financial Management Standard in Schools (FMSiS) assessments in the primary schools, as previously agreed with the Committee.</p> <p>The Plan has been completed in full, the only exception being a total of 45 days that have been carried forward to 2009/10. On this basis, 96% of the total planned days for 2008/09 were delivered.</p> <p>The 45 days comprise 35 Deloitte days and 10 in-house days. As per the carry forward from 2007/08 to 2008/09, these days will assist with the completion of the remaining 25 schools requiring assessment against the FMSiS. The deadline for completing all primary schools is 31 March 2010, and so all remaining schools need assessing as part of the 2009/10 Plan. Including the administrative time for co-ordinating this and the ongoing liaison with Education Finance, this requires a total of 110 days to be allocated from the Plan. The intention of the carry forward days is to reduce the impact that this has on the rest of the Plan, in terms of minimising the extent to which resources have to be diverted away from non-school work. This situation has arisen due to some of the schools not having prepared themselves as per the agreed deadlines as opposed to a failure on the part of Internal Audit to undertake the assessments.</p>

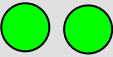



**Summary of Work Undertaken**

Over the course of the year we have undertaken a wide range of internal audit work, including systems audits, IT audits and contract audits, together with FMSiS assessments across the primary schools and follow-up work in relation to the recommendations raised and agreed as part of the 2007/08 and 2008/09 internal audits.




There has been an increasing trend for management to request additional work from us and we have been able to accommodate this within the Plan through the use of contingency days. The fact that requests are being received is seen as a positive reflection on the quality of output from Internal Audit and also an indication that management across the Council are viewing Internal Audit as a value adding tool.

**Summary of Assurance Opinions and Direction of Travel**

For the work finalised against the 2008/09 Internal Audit Plan, a summary of the Assurance Opinions awarded is set out in the table below together with a comparison to the 2007/08 financial year. Please note that an Assurance Opinion is not applicable in all cases and we have not included BHP audits within this analysis. Please see page 5 for the definitions of each of these opinions.

	Full 	Substantial 	Limited 	None 
<b>2007/08</b>	-	42% (23)	58% (32)	-
<b>2008/09</b>	-	75% (21)	25% (7)	-

In addition, in any cases where an internal audit has been completed against the same scope in a prior year, an assessment of the Direction of Travel is also provided. A summary of the Direction of Travel assessments is also set out in the table below for the work finalised against the 2008/09 Internal Audit Plan to date. Please note that no comparison with 2007/08 is available. Further an assessment is not applicable in all cases and we have not included BHP audits within this analysis. Please see page 6 for the definitions of each of these.

	Improved 	Unchanged 	Deteriorated 
<b>2008/09</b>	8	1	-

**FMSiS Assessments**

Although a large number of primary schools still require FMSiS assessment in 2009/10, significant progress has now been made with regards to the number of schools having been assessed and those that have achieved a 'Pass' against the Standard.

The table below summarises the progress made and the outcomes of the assessments completed. Further details are set out on page 15.

	Pass	Conditional Pass	Fail	In progress	Still to be assessed
<b>2007/08</b>	3	-	-	-	-
<b>2008/09</b>	25	-	-	10	-
<b>2009/10</b>	-	-	-	-	25

Schools achieving a 'Conditional Pass' are given 20 working days, as per DCSF guidance, in order to address the gaps identified in the initial assessment. Evidence of this is required to be provided to Internal Audit prior to this being upgraded to a full 'Pass'. For those showing as 'Conditional Pass', we are currently in the process of confirming whether the schools have satisfactorily addressed the further actions required.

**Follow-Up of 2007/08 Audits**

With regards to the follow-up of agreed recommendations in the audits carried out in 2007/08, a more structured programme is in place this year to address this.

A number of follow-up exercises have been undertaken and we have summarised the findings of this work on page 32 of this report.

The table below summarises the degree to which recommendations have been implemented, based on the follow-up work which has been finalised to date.

	Implemented	Partly Implemented	Not Implemented
<b>All Recommendations</b>	66 (35%)	74 (40%)	47 (25%)
<b>Priority 1 Recommendations</b>	15 (30%)	25 (50%)	10 (20%)

	<p>Overall, the implementation of recommendations is generally positive, with a total of 75% of all recommendations either fully or partly implemented at the time of our follow-up. This figure rises to 80% for the priority 1 recommendations. However, implementation can improve.</p> <p>Where agreed recommendations have been found to not have been fully implemented, further actions have been raised and agreed with management, together with revised deadlines and responsible officers. These further actions will continue to be followed-up until fully implemented.</p>
<p><b>West London Framework</b></p>	<p>The Heads of Internal Audit from the four boroughs making up the West London Framework have continued to meet with Deloitte on a regular basis through the Contract Compliance Board (CCB). These meetings are used to discuss general progress as well as to consider specific areas in which cross borough work may be valuable and areas in which joint improvements can be made.</p> <p>The Committee will be updated on any specific developments in future meetings.</p>
<p><b>Customer Satisfaction</b></p>	<p>In addition to progress against the Plan, a key way in which the performance of internal audit is monitored is through the issuing of Customer Satisfaction Surveys to auditees following the completion of each piece of work.</p> <p>12 completed questionnaires have been received in relation to the work undertaken in 2008/09. For one of these, the auditee was issued with the questionnaire format as used in 2007/08. However, a new format has since been agreed and will be used from now on. This new format was used for the other eight audits and the feedback is summarised separately.</p> <p>For the 2008/09 year to date, the average for the overall rating on each completed questionnaire is 4.4 out of 5. This represents an improvement on the average overall rating for 2007/08 work of 3.88.</p> <p>The detailed breakdown of this feedback is set out on page 37 this report.</p>

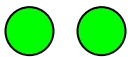



## Detailed summary of work undertaken

We set out in this section a summary of the internal audits and FMSIS assessments commenced since 1 April 2008. A summary of the main findings and the Assurance Opinion are only provided for internal 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.

The following tables provide the definitions of our assurance opinions, together with the definitions for our recommendation priorities. Please note that these only apply to internal audit work, not to FMSIS assessments. The outcomes of the FMSIS assessments are explained later in this report.




### Assurance Opinions

We have four categories by which we classify internal audit assurance over the processes we examine, and these are defined as follows:

	<b>Full</b>	There is a sound system of internal control designed to achieve the client's objectives. The control processes tested are being consistently applied.
	<b>Substantial</b>	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.
	<b>Limited</b>	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.
	<b>None</b>	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.

### Direction of Travel

The Direction of Travel assessment provides a comparison between the current assurance opinion and that of any previous internal audit for which the scope and objectives of the work were the same.

	Improved since the last audit visit. Position of the arrow indicates previous status.
	Deteriorated since the last audit visit. Position of the arrow indicates previous status.
	Unchanged since the last audit report.
No arrow	Not previously visited by Internal Audit.

### Recommendation Priorities

In order to assist management in using our internal audit reports, we categorise our recommendations according to their level of priority as follows:


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






## Summary Table

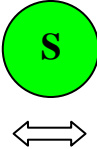
Where audits are part of the Internal Audit Plan with Brent Housing Partnership (BHP), we have indicated the Assurance Opinion for any finalised reports. The summary of findings is not provided as this is reported separately to the BHP Audit & Finance Sub-Committee.


### New audits being reported as final



Audit	Status as at June 2009	Assurance Opinion	
Internal Financial Controls – Environment and Culture	<p>Final Report.</p> <p>One priority 1 recommendation was raised as a result of this internal audit. This was as follows:</p> <ul style="list-style-type: none"> <li>Up until the point at which the approval of journals can be enforced by the Oracle system via the workflow, management should generate a month-end report from the system of all journals processed. This report should then be subject to senior officer review to confirm the appropriateness and accuracy of the journals processed, evidence of which should be maintained.</li> </ul> <p>We also raised seven priority 2 recommendations where changes can be made in order to achieve greater control.</p> <p>It should be noted that we have also provided a direction of travel assessment as part of the assurance opinion. We have shown the positive movement from the previous limited assurance opinion to the current substantial assurance opinion. Overall, the weaknesses identified mainly relate to the consistency of application of the controls as opposed to there being significant gaps in the adequacy of the control environment. Whilst weaknesses do exist, some of which replicate those identified in 2007/08, our follow-up of the previous recommendations was also generally positive in relation to the Units visited this time round. However, it should be</p>	Substantial	



Audit	Status as at June 2009	Assurance Opinion	
	<p>noted that we did not re-visit the same Units as in 2007/08 and so we are unable to comment on the extent to which the recommendations have been implemented by them. On this basis, and also given the areas of common weakness across the two years, we have highlighted that management will need to ensure that continued focus is applied to the recommendations across all Units in the Service Area.</p> <p><b>All of our recommendations were accepted for implementation by management.</b></p>		
Internal Financial Controls - Housing	<p>Final Report.</p> <p>One priority 1 recommendation was raised as a result of this internal audit. This was as follows:</p> <ul style="list-style-type: none"> <li>Up until the point at which the approval of journals can be enforced by the Oracle system via the workflow, management should generate a month-end report from the system of all journals processed. This report should then be subject to senior officer review to confirm the appropriateness and accuracy of the journals processed, evidence of which should be maintained.</li> </ul> <p>We also raised 10 priority 2 recommendations where changes can be made in order to achieve greater control.</p> <p>The same comments apply regarding the direction of travel assessment, as for Environment &amp; Culture above.</p> <p><b>All of our recommendations were accepted for implementation by management.</b></p>	Substantial	

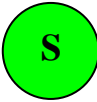



Audit	Status as at June 2009	Assurance Opinion	
Internal Financial Controls – Adult Social Care	<p>Final Report.</p> <p>Two priority 1 recommendations were raised as a result of this internal audit. These were as follows:</p> <ul style="list-style-type: none"> <li>Up until the point at which the approval of journals can be enforced by the Oracle system via the workflow, management should generate a month-end report from the system of all journals processed. This report should then be subject to senior officer review to confirm the appropriateness and accuracy of the journals processed, evidence of which should be maintained; and</li> <li>Control account reconciliations should be completed in accordance with the deadlines set out in the Budget Monitoring Timetable. In all cases the reconciliations should be documented and should record evidence of senior officer review, separate to the officer responsible for the preparation of the reconciliation.</li> </ul> <p>Any variances identified as part of the reconciliations should be followed-up and cleared in a timely manner.</p> <p>We also raised nine priority 2 recommendations where changes can be made in order to achieve greater control.</p> <p>The same comments apply regarding the direction of travel assessment, as for Environment &amp; Culture above.</p> <p><b>All of our recommendations were accepted for implementation by management.</b></p>	Substantial	
Business Continuity Planning	<p>Final Report.</p> <p>One priority 1 recommendation was raised as a result of this internal audit. This was as follows:</p> <ul style="list-style-type: none"> <li>The current exercise regarding the introduction of a clause into the contracts for key suppliers / contractors, should be extended to also include any partner organisations with whom</li> </ul>	Substantial	

Audit	Status as at June 2009	Assurance Opinion	
	<p>the Council is involved in the delivery of services.</p> <p>The extent to which partner organisations need to be included should be assessed using an agreed risk assessment methodology. .</p> <p>In addition, the Head of Emergency Planning &amp; Business Continuity should determine the approach to be taken with regards to gaining assurance on the viability of suppliers' / contractors' / partners' business continuity arrangements, as well as on the ongoing adequacy and effectiveness of these. It will be necessary to ensure that the clauses to be included within contracts / partnership agreements fully reflect the agreed approach in terms of the requirements regarding any information to be provided to the Council and the Council's rights of access regarding additional information. Consideration should also be given to the way in which such requirements are communicated to prospective suppliers / contractors / partners prior to the stage of drawing up contracts / partnership agreements, e.g. at the Invitation to Tender stage.</p> <p>We also raised two priority 2 recommendations where changes can be made in order to achieve greater control.</p> <p><b>All of our recommendations were accepted for implementation by management.</b></p>		
NNDR	<p>Final Report.</p> <p>One priority 1 recommendation was raised as a result of this internal audit. This was as follows:</p> <ul style="list-style-type: none"> <li>• Management should apply the same approach to the review of amendments to standing data, as per the actions already being taken for Council Tax and the further actions recommended in 2008/09 in that area.</li> </ul> <p>We also raised two priority 2 and two priority 3 recommendations</p>	Substantial	



Audit	Status as at June 2009	Assurance Opinion	
	<p>where changes can be made in order to achieve greater control.</p> <p>It should be noted that we have also provided a direction of travel assessment as part of the assurance opinion. We have indicated that there has been no change since the previous audit for which a substantial assurance was also given.</p> <p><b>All of our recommendations were accepted for implementation by management.</b></p>		
Pension Fund Investment	<p>Final Report.</p> <p>Two priority 1 recommendations were raised as a result of this internal audit. This was as follows:</p> <ul style="list-style-type: none"> <li>• Management should undertake checks of monthly valuation reports in a timely manner. As part of this, originals or copies of bank statements should be obtained from the Custodians.</li> </ul> <p>In addition management should sign and date all checks of monthly valuation reports against bank statements for each segregated portfolio within the Pension Fund, cross-referencing where appropriate; and</p> <ul style="list-style-type: none"> <li>• It is recommended that management undertake quarterly reconciliations between “quarterly valuation” reports and journal spreadsheets in a timely manner.</li> </ul> <p>It is further recommended that all quarterly reconciliations are signed off and dated by both the preparer and reviewer.</p> <p>We also raised two priority 2 and one priority 3 recommendation where changes can be made in order to achieve greater control.</p> <p><b>All of our recommendations were accepted for implementation by management.</b></p>	Substantial	


Audit	Status as at June 2009	Assurance Opinion	
Facilities Management	<p>Final Report</p> <p>One priority 1 recommendation was raised as a result of this internal audit. This was as follows:</p> <ul style="list-style-type: none"> <li>• Management should create a register of all legislative requirements required to be met by the Council in respect of facilities management. This register should be matched to the PPM programme to confirm that all requirements are being appropriately addressed.</li> </ul> <p>The register should be reviewed on a regular basis and updated for any new or amended legislation, ensuring that any such additions or amendments are subsequently reflected in the PPM programme.</p> <p>In addition, management should consider reviewing the extent to which PPM programme also satisfies any non-legislative risk areas relating to specific facilities. Or any requirements in terms of maximising the lifespan of facilities. Any links between such risk areas or requirements should be formally documented so as to clearly demonstrate the rationale for inclusion of all elements of the PPM programme.</p> <p>We also raised five priority 2 recommendations where changes can be made in order to achieve greater control.</p> <p><b>All of our recommendations were accepted for implementation by management.</b></p>	Substantial	
Sports Centre – Contract Management	<p>Final Report.</p> <p>No priority one recommendations were raised as a result of this internal audit.</p> <p>We did raise two priority 2 and one priority 3 recommendations where changes can be made in order to achieve greater control.</p> <p><b>All of our recommendations were accepted for implementation by management.</b></p>	Substantial	

Audit	Status as at June 2009	Assurance Opinion	
Queens Park Children's Centre (Contract Audit)	<p>Final Report</p> <p>One priority 1 recommendation was raised as a result of this internal audit. This was as follows:</p> <ul style="list-style-type: none"> <li>The Head of Asset Management should liaise with the Head of Procurement Strategy &amp; Risk Management regarding the use of Constructionline as an approved list for identifying contractors when seeking tenders for construction work.</li> </ul> <p>In addition, an assessment of a Contractor's previous performance should be taken into consideration during any selection process and management should consider whether there is a need to introduce a formal policy on rotation of contractors.</p> <p>We also raised five priority 2 and one priority 3 recommendations where changes can be made in order to achieve greater control.</p> <p>Whilst we did not specifically revisit the Alperton School project audited in 2007/08, we did take account of the recommendations raised in that audit in the context of the Queens Park project. As such, with the exception of the timely signing of contract formalities, we did not identify similar issues with Queens Park and therefore did not raise any of the same recommendations a part of this audit. Based on this we have therefore indicated an improvement in the direction of travel, although the assurance opinion is the same as for Alperton. However, recommendations were raised in new areas in respect of the specific weaknesses identified in relation to the Queens Park project, and so management will need to focus on ensuring that these are also addressed for all future projects in addition to maintaining the implementation of those raised on Alperton.</p> <p><b>All of our recommendations were accepted for implementation by management.</b></p>	Substantial	 

Audit	Status as at June 2009	Assurance Opinion	
Data Centre Move (IT)	<p>Final Report.</p> <p>No priority one recommendations were raised as a result of this internal audit.</p> <p>We did raise five priority 2 and two priority 3 recommendations where changes can be made in order to achieve greater control.</p> <p><b>All of our recommendations were accepted for implementation by management.</b></p>	Substantial	
Remote Working (IT)	<p>Final Report.</p> <p>No priority one recommendations were raised as a result of this internal audit.</p> <p>We did raise eight priority 2 and one priority 3 recommendations where changes can be made in order to achieve greater control.</p> <p><b>All of our recommendations were accepted for implementation by management.</b></p>	Substantial	
Housing Rents (BHP)	<p>Final Report – This has already been reported on separately to the BHP Audit &amp; Finance Sub-Committee.</p>	Substantial	 






Freedom Passes	<p>Final Report.</p> <p>Three priority 1 recommendations were raised as a result of this internal audit. These were as follows:</p> <ul style="list-style-type: none"> <li>• Clarifying / Investigating the issues identified in relation to the responsibilities for managing risks associated with the issuing of Passes, and reviewing the current arrangements with the Post Office to confirm whether value for money is being achieved;</li> <li>• Producing a Freedom Pass Policy / guidance to clarify uncertainties around areas such as eligibility criteria, discretionary award, and duration of award; and</li> <li>• Verifying the validity and accuracy of charges raised by the Post Office for Passes issued on the Council's behalf.</li> </ul> <p>We also raised four priority 2 and two priority 3 recommendations where changes can be made in order to achieve greater control.</p> <p><b>All of our recommendations were accepted for implementation by management.</b></p>	Limited	
Payroll (second visit)	<p>Final Report.</p> <p>Our 2008/09 work on Payroll has been split across two separate visits. The first was undertaken in quarter two and focussed on ascertaining and documenting the system of controls put in place over the Payroll function since the implementation of the Interact system. This second visit has focused more on undertaking sample testing to assess the effectiveness of the controls in place, although we have also assessed adequacy based on the further developments made.</p> <p>Three priority 1 recommendations were raised as a result of this internal audit. These were as follows:</p> <ul style="list-style-type: none"> <li>• Management should continue to liaise with Logica regarding the outstanding issues with the functionality of the Interact system and the failure to meet the requirement to reconcile the bank account on a monthly basis;</li> </ul>	Limited	


	<p>Deadlines should be formally agreed with Logica for all outstanding issues and issues escalated in accordance with the contract conditions in the event that these deadlines are not met;</p> <ul style="list-style-type: none"> <li>An alternative officer should be formally delegated the responsibility for reviewing and authorising the monthly health check reports in the event of the Payroll Manager being absent from work.</li> </ul> <p>In addition, management should remind relevant staff of the need to clearly annotate the health check reports to demonstrate the checks that have been carried out and to sign the reports off on completion of this; and</p> <ul style="list-style-type: none"> <li>The Gross to Net Ratio should be calculated on a monthly basis as an additional Health Check.</li> </ul> <p>In the event that the ratio is identified as varying from one month to the next, management should investigate the reasons for this.</p> <p>We also raised two priority 2 recommendations where changes can be made in order to achieve greater control.</p> <p>Although we have not indicated a direction of travel assessment due to this being the first time that we have awarded an assurance opinion since the implementation of the Interact system, a number of improvements were identified during the audit regarding the adequacy and effectiveness of controls, and we note the positive attitude shown by management regarding the recommendations raised across the series of audit reports issued.</p> <p><b>All of our recommendations were accepted for implementation by management.</b></p>		
Direct Payments	<p>Final Report.</p> <p>Six priority 1 recommendations were raised as a result of this internal audit. These were as follows:</p>	Limited	




	<ul style="list-style-type: none"> <li>• All relevant staff should be formally reminded of the need to adhere to Direct Payment procedures, including but not limited to: <ul style="list-style-type: none"> <li>○ Completion and approval, as per delegated limits, of Care Plans and the uploading of these onto Frameworki;</li> <li>○ Discussion of Direct Payments as an option at the Initial assessment stage;</li> <li>○ Scanning of all referrals made to Penderels onto Frameworki;</li> <li>○ Joint visits should be carried out between the Care Manager and Penderels;</li> <li>○ Obtaining completed Capabilty/Suitability Assessments from Penderels;</li> <li>○ Obtaining signed Direct Payment Agreements from service users; and</li> <li>○ Obtaining approval from Funding Panel in all cases;</li> </ul> </li> <li>• Finance staff should also be formally reminded of the need to adhere to financial procedures in relation to Direct Payments, including but not limited to: <ul style="list-style-type: none"> <li>○ Setting up service users on Abacus in a timely manner;</li> <li>○ Uploading of initial confirmation letters onto Framework I;</li> <li>○ Sending up of initial confirmation letters in a timely manner; and</li> <li>○ Completion of Annual Financial Assessments;</li> </ul> </li> <li>• Management should introduce a quality assurance process whereby they carry out regular spot checks on a random sample of Direct Payment cases in order to check compliance with Direct Payment procedures. Where instances of non compliance are identified, these should be followed-up with the appropriate officer, identifying any further training needs where relevant;</li> </ul>		
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	<ul style="list-style-type: none"> <li>• The Central Finance Team (CFT) should devise a formal action plan to fully reconcile the backlog of service user financial returns. Once completed, management should identify the resources required to ensure that all monthly and quarterly returns are reviewed and reconciled, in full, in a timely manner in order to prevent any further backlogs occurring. Where monthly and quarterly returns are not submitted by service users by the due dates, follow up action should be taken in a timely manner;</li> <li>• The Central Finance Team should introduce a mechanism for monitoring the return of the signed remittance advice document on a monthly basis. Where this document is not received, service users should be chased and further payments should be withheld until provided; and</li> <li>• In addition to work being undertaken to try and improve the percentage of annual Care Plan reviews completed, management should focus on ensuring that there is a clear link between the annual Care Plan review and the annual financial assessment. A process should be formalised regarding this, together with a mechanism for monitoring completion of both aspects of the annual review.</li> </ul> <p>We also raised three priority 2 recommendations where changes can be made in order to achieve greater control.</p> <p><b>All of our recommendations were accepted for implementation by management.</b></p>		
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<p>Council Tax</p>	<p>Final Report.</p> <p>Three priority 1 recommendations were raised as a result of this internal audit. These were as follows:</p> <ul style="list-style-type: none"> <li>• Discounts and exemptions should only be applied following receipt of a signed declaration and appropriate supporting documentation.</li> </ul> <p>If management take a decision that discounts / exemptions can be applied prior to the information being received, then a time limit should be set by which this is removed if the information is not received. Consideration should be given to whether this time limit can be enforced via the Northgate system;</p> <ul style="list-style-type: none"> <li>• Management should remind staff that review dates are required to be set on the system for all discounts, in line with the requirements of the category of the discount. Consideration should also be given to introducing a report of all discounts for management review so as to confirm that this has been complied with.</li> </ul> <p>With regards to the report of all current exemptions, management should consider whether the current method of reviewing this is adequate, given the exceptions highlighted from our sample testing which had not been picked up as part of that review process. Evidence of review should be maintained in all cases; and</p> <ul style="list-style-type: none"> <li>• Management should review the design of the new amendments and transfers report to determine whether it is possible for each item to be listed by type.</li> </ul> <p>Consideration should then be given to sampling items across each type as opposed to undertaking a random 5% sample check across all items. Management should also consider whether the 5% sample level should apply equally to each amendment type, or whether there is a need to focus more on certain types from a risk perspective.</p>	<p>Limited</p>	 
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	<p>The review of the reports should be evidenced through signing and dating the report, and any follow-up actions taken should be recorded.</p> <p>We also raised seven priority 2 and four priority 3 recommendations where changes can be made in order to achieve greater control.</p> <p>It should be noted that we have also provided a direction of travel assessment as part of the assurance opinion. Overall, whilst the assurance opinion is unchanged, we consider that there has been an improvement since the previous internal audit. This is supported by the full or partial implementation of nine out of the 12 recommendations raised in 2007/08. However, further actions are needed to fully implement certain recommendations and these will be followed up again in 2009/10.</p> <p><b>All of our recommendations were accepted for implementation by management.</b></p>		
Trading Standards	<p>Final Report</p> <p>We raised 6 Priority 1 recommendations as follows:</p> <ul style="list-style-type: none"> <li>• Trading Standards Services should stop accepting cash payments and request for payments via cheques.</li> <li>• 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.</li> <li>• Management should review the current arrangements for authorising journal transfers and consider the following: <ul style="list-style-type: none"> <li>○ Maintaining segregation of duties between approving and processing of journals; and</li> <li>○ Undertaking monthly reviews of all journal transfers.</li> </ul> </li> <li>• All control account reconciliations (debtors, creditors, payroll, VAT and bank) should be undertaken within the set timescales</li> </ul>	Limited	

	<p>and all reconciliations together with supporting documentation should be retained on file. In addition these reconciliations should be signed off by the preparer and any variances identified should be investigated and resolved in a timely manner.</p> <ul style="list-style-type: none"> <li>• Segregation of duties should be in place within the petty cash function and petty cash account should be reconciled on a monthly basis and independently reviewed.</li> <li>• Monthly budget monitoring reports including explanation of variances should be either sent from E&amp;C Finance to the Director of TSS or directly produced from the Epicor system by officers within TSS. These reports should be reviewed by management and evidence of the review should be retained. In addition, monthly budget monitoring meetings should be held between budget holder and finance team and these should be minuted.</li> </ul> <p>We also raised 7 priority 2 and 1 priority3 recommendations where changes can be made in order to achieve greater control.</p> <p><b>All of our recommendations were accepted for implementation by management.</b></p>		
Oracle Post Implementation Audit (IT)	<p>Final Report</p> <p>One priority 1 recommendation was raised as a result of this internal audit. This was as follows:</p> <ul style="list-style-type: none"> <li>• Management should implement a formal process to log, report and monitor the activities of the high privilege Oracle system administrator accounts.</li> </ul> <p>We also raised six priority 2 and one priority 3 recommendations where changes can be made in order to achieve greater control.</p> <p><b>All of our recommendations were accepted for implementation by management.</b></p>	Limited	

Repairs and Maintenance (BHP)	Final Report – To be reported separately to the BHP Audit & Finance Sub-Committee.	Limited	
Prelude Application Audit (BHP) (IT)	Final Report – To be reported separately to the BHP Audit & Finance Sub-Committee.	Limited	
V5 Application Audit (BHP) (IT)	Final Report – To be reported separately to the BHP Audit & Finance Sub-Committee.	Limited	
Schools Thematic Work - Procurement	<p>Final report.</p> <p>Whilst procurement is covered within the assessments undertaken against the Financial Management Standard in Schools (FMSiS), this is undertaken from a high level perspective. The intention of the work completed during this exercise was to undertake more detailed work in this area, assessing compliance with the Council's Financial Regulations for Schools and the extent to which identified fraud risks are being managed and value for money sought. In completing this work we visited five schools ranging from nurseries to secondary schools.</p> <p>We reported directly to Education Finance as opposed to individually to each of the schools visited. Although the findings were specific to these schools, the weaknesses identified were common in many respects, and should be seen as of relevance to all schools across the borough.</p> <p>Education Finance have agreed an action plan for addressing each of the weaknesses identified and this encompasses work to be done with all schools as opposed to solely those sampled as part of this work. This should help Education Finance to make some significant improvements in a key area with regards to internal controls, and, alongside the FMSiS assessments, should help to further strengthen financial management within the schools.</p>	N/A	N/A



Risk Management	<p>Final Report</p> <p>There were two main strands to this work. The first being the provision of feedback on the revised risk management guidance prior to its re-launch. The second involved an informal assessment of the current arrangements against the Key Lines of Enquiry (KLoE) set out in the Audit Commission's 2008 Use of Resources assessment, as well as against good practice examples in other public sector organisations, so as to assist management with the further development and embedding of the framework across the Council.</p> <p>Given the work being undertaken by management to further develop the framework, we did not undertake detailed work at this time, rather we completed a high level overview of the framework as it stands.</p> <p>As part of the detailed report to management, we identified a number of key elements of the current framework and then highlighted positive aspects against these, together with areas in which we consider further improvements could be made. Management have agreed an action plan in relation to these.</p>	N/A	N/A
Local Area Agreement (LAA) Stretch Targets	<p>Final Report.</p> <p>Four priority 1 recommendations were raised as a result of this internal audit. These were as follows:</p> <ul style="list-style-type: none"> <li>• Management should formally document the method and approach to calculating each Stretch Target. This should be formally agreed centrally and should include any Stretch Targets falling under the direct responsibility of an external third party;</li> <li>• Where management are reliant on data provided by external organisations, a formal agreement should be entered into detailing specific requirements, including but not limited to: <ul style="list-style-type: none"> <li>○ Type;</li> </ul> </li> </ul>	N/A	N/A

	<ul style="list-style-type: none"> <li>○ Quantity; and</li> <li>○ Frequency of data to be provided.</li> </ul> <p>In addition, agreements should specify any controls which the external organisation should have in place regarding quality assurance, and confirmation of any checks which the Council will have a right to undertake, i.e. a right to audit;</p> <ul style="list-style-type: none"> <li>• Management should introduce measures to validate and gain assurance on the completeness and accuracy of the data used to calculate each Stretch Target; and</li> <li>• All calculations made for each Stretch Target should be subject to a check by a second officer. Documentary evidence of such checks should be maintained.</li> </ul> <p>We also raised two priority 2 recommendations where changes can be made in order to achieve greater control.</p> <p><b>All of our recommendations were accepted for implementation by management.</b></p>		
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Audits currently at draft report stage or in progress

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, or where the audit is currently in progress. 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.

<b>Audit</b>	<b>Status as at June 2009</b>	<b>Assurance Opinion</b>
Wembley Park Academy (Contract Audit)	Draft Report – awaiting management responses.	-
Knowles House Residential Home	Draft Report – awaiting management responses.	-
Sickness Absence	Draft Report – awaiting management responses.	-
Recruitment of Agency Workers	Draft Report – awaiting management responses.	-
South Kilburn NDC – Review of Management Controls	Draft Report – awaiting management responses	-
Leasehold Management & Service Charges (BHP)	Draft Report – awaiting management responses.	-
Internal Financial Controls (BHP)	Draft Report – awaiting responses from management.	-
Internal Financial Controls – Children & Families	Draft Report – awaiting responses from management	
Payments to Foster Parents	Draft Report – awaiting responses from management.	-
On Street Parking	Draft Report – awaiting responses from management	

## FMSIS Assessments

The table below lists those primary schools for which an FMSIS assessment has been undertaken during the 2008/09 financial year to date.

The assessments are required to be undertaken in accordance with the guidance issued by the Department for Children, Schools and Families (DCSF) and differ to the standard internal audits. Assurance opinions are not relevant as the schools receive either a Pass, Conditional Pass or Fail against the Standard.

A Conditional Pass is awarded if it is considered that the school still needs to address any areas of the Standard, but for which it is felt that it is realistic for this to be done within a 20 day period. For the schools assessed to date, all have either achieved a full Pass or a Conditional Pass, none have failed. This is positive and it is hoped that all those with a Conditional Pass will complete the necessary actions in order to achieve the full Pass. There has been a delay in revisiting these schools due to the summer holidays, but this will take place in the coming weeks in order to verify the actions taken.

<b>School</b>	<b>Assessment Outcome</b>	<b>Status as at June 2009</b>
Elsley Primary School	Pass	Finalised.
Christ Church Primary School	Pass	Finalised.
St Andrew and St Francis C.E Primary School	Pass	Finalised.
Our Lady of Lourdes Primary School	Pass	Finalised.
Michael Sobell Sinai School	Pass	Finalised.
Uxendon Manor Primary School	Pass	Finalised.
Malorees Infant School	Pass	Finalised.
Preston Park Primary School	Pass	Finalised.
Mount Stewart Infant School	Pass	Finalised.









<b>School</b>	<b>Assessment Outcome</b>	<b>Status as at June 2009</b>
Sudbury Primary School	Pass	Finalised.
St Mary's C.E Primary School	Pass	Finalised.
Kingsbury Green Primary School	Pass	Finalised.
Byron Court Primary School	Pass	Finalised
Harlesden Primary School	Pass	Finalised.
Our Lady of Grace Juniors	Pass	Finalised.
Oliver Goldsmith Primary School	Pass	Finalised.
Donnington Primary School	Pass	Finalised.
Our Lady of Grace Infants	Pass	Finalised.
Kilburn Park Junior School	Pass	Finalised.
Gladstone Park Primary School	Pass	Finalised.
Mount Stewart Junior School	Pass	Finalised.
Leopold Junior School	Pass	Finalised.
Mitchell Brook Primary School	Pass	Finalised.
St Joseph's RC Primary School	Pass	Awaiting responses to draft report
Convent of J & M	Pass	Awaiting responses to draft report
Barham Primary School	Conditional Pass	Currently querying the evidence provided to us in order to confirm whether all recommendations have been addressed in order for us to award the full Pass.

<b>School</b>	<b>Assessment Outcome</b>	<b>Status as at June 2009</b>
Princess Frederica C.E Primary School	Conditional Pass	Currently reviewing the additional evidence provided to us in order to confirm whether all recommendations have been addressed in order for us to award the full Pass.
Park Lane Primary School	Conditional Pass	Currently reviewing the evidence provided to us in order to confirm whether all recommendations have been addressed in order for us to award the full Pass..
Lyon Park Infant School	Conditional Pass	Currently reviewing the evidence provided to us in order to confirm whether all recommendations have been addressed in order for us to award the full Pass..
Salisbury Primary School	Conditional Pass	Currently waiting for the full additional evidence to be provided to us in order to confirm whether all recommendations have been addressed in order for us to award the full Pass.
Oakington Manor Primary School	Conditional Pass	Currently waiting for the additional evidence provided to us in order to confirm whether all recommendations have been addressed in order for us to award the full Pass.
John Keble Primary School	Conditional Pass	Currently waiting for the additional evidence provided to us in order to confirm whether all recommendations have been addressed in order for us to award the full Pass.
Furness Primary School	-	Currently reviewing the assessment to determine the outcome.
Carlton Vale Infants School	-	Currently reviewing the assessment to determine the outcome

Audits previously reported to Committee as final

The table below sets out those audits from the 2008/09 Internal Audit Plan which have previously been reported to the Committee as final. They are included here so as to provide Members with an overview of the work completed for the year to date, together with the assurance opinions awarded.

Audit	Status as at Audit Committee meeting on 4 March 2008	Assurance Opinion	
Common Assessment Framework	Final Report. Previously reported to the Audit Committee in March 2009.	Limited	
Housing and Council Tax Benefits	Final Report. Previously reported to the Audit Committee in March 2009.	Substantial	 
Information Governance & Security (IT)	Final Report. Previously reported to the Audit Committee in March 2009.	Substantial	
Review of Internal Financial Controls – HR & Diversity	Final Report. Previously reported to the Audit Committee in March 2009.	Substantial	
Self Directed Support	Final Report. Previously reported to the Audit Committee in March 2009.	N/A	N/A
Cemeteries	Final Report. Previously reported to the Audit Committee in December 2008.	Substantial	 
Northgate Council Tax and Benefits Applications (IT)	Final Report. Previously reported to the Audit Committee in December 2008.	Substantial	

Audit	Status as at Audit Committee meeting on 4 March 2008	Assurance Opinion	
Communications & Consultation – Review of Internal Financial Controls	Final Report. Previously reported to the Audit Committee in December 2008.	Substantial	
Housing Allocations & Lettings	Final Report. Previously reported to the Audit Committee in December 2008.	Substantial	
Melrose House – Establishment Audit	Final Report. Previously reported to the Audit Committee in December 2008.	Substantial	
Payroll (first visit)	Final Report. Previously reported to the Audit Committee in December 2008.	N/A	N/A
Resident Involvement (BHP)	Final Report. Reported to the BHP Audit & Finance Sub-Committee and previously reported to the Audit Committee in December 2008.	Substantial	
Rent Arrears Management (BHP)	Final Report. Reported to the BHP Audit & Finance Sub-Committee and previously reported to the Audit Committee in December 2008.	Substantial	
Resident's Associations Lettings Income (BHP)	Final Report. Reported to the BHP Audit & Finance Sub-Committee and previously reported to the Audit Committee in December 2008.	N/A	N/A
Home Improvement Grants	Final Report. Previously reported to the Audit Committee in September 2008.	Substantial	
Interact Payroll & HR Application Audit (IT)	Final Report. Previously reported to the Audit Committee in September 2008.	Substantial	
Gas Servicing (BHP)	Final Report. Reported to the BHP Audit & Finance Sub-Committee and	Substantial	



Audit	Status as at Audit Committee meeting on 4 March 2008	Assurance Opinion	
	previously highlighted as Final to the Audit Committee in September 2008.		
Section 52(9) Waste Charges	Final Report. Previously reported to the Audit Committee in September 2008.	N/A	N/A
Local Area Agreement (LAA) Grant Certification	Final Report. Previously reported to the Audit Committee in September 2008.	N/A	N/A
Tendering of the Highway Maintenance Works Contracts (contract audit)	Final Report. Previously reported to the Audit Committee in September 2008.	N/A	N/A
Housing Repairs & Maintenance Pilot (BHP)	Final Report. Reported to the BHP Audit & Finance Sub-Committee and previously highlighted as Final to the Audit Committee in September 2008.	N/A	N/A

## Follow-Up of 2007/08 Recommendations

The table below provides a summary of the findings from the follow-up work undertaken for the year to date, for which a final report has been issued. The purpose of this work is to determine the extent to which recommendations raised as part of our 2007/08 internal audits, as agreed with management at the time, have now been implemented. For each audit we have issued management with a report setting out our findings. Recommendations are classified as either Implemented (I); Partly Implemented (PI); Not Implemented (NI); or in some cases no longer applicable (N/A), for example if there has been a change in the systems used.

For any recommendations found to have only been partly implemented or not implemented at all, further actions have been raised with management. In all cases these further actions have been agreed, together with responsible officers and new deadlines for completion. These further actions will be added to our follow-up programme for 2009/10.

The table includes a column to highlight any priority 1 recommendations which were found not to have been fully implemented. Please note that we have not replicated the full recommendation, only the general issue to which they relate.

Please note that we have not included any BHP follow-up work within this table as that is reported on separately to the BHP Audit & Finance Sub-Committee.

Audit Title	Priority 1			Priority 2			Priority 3			Total				Priority 1 Recommendations not implemented
	I	PI	NI	I	PI	NI	I	PI	NI	I	PI	NI	N/A	
Potholes	1			4			1			6				
Dropped Kerbs	1			3	1			1		4	2			
Cashiers				1			2			3				
Pensions Administration				1	2		2			3	2			
Budgetary Control		1		2	4					2	5			
Payroll (first visit)	2	1			1					2	2			
Payroll (second visit)		4		3	1					3	5		1	

Audit Title	Priority 1			Priority 2			Priority 3			Total				Priority 1 Recommendations not implemented
	I	PI	NI	I	PI	NI	I	PI	NI	I	PI	NI	N/A	
Housing and Council Tax Benefits	1	2		3	3		1			5	5		1	
Council Tax	2	1	1	2	4	2				4	5	3		<ul style="list-style-type: none"> <li>Completion of signed declaration forms for discounts and exemptions.</li> </ul>
Internal Financial Control – Adult Social Care	2	4		5	2	1	1			8	6	1		
Internal Financial Control – Environment and Culture	1	1	2	3	3		1	1		5	5	2		<ul style="list-style-type: none"> <li>Management review of complete journal transfers; and</li> <li>Debt recovery procedures and monitoring (N.B – this was not re-raised as actions are now due to be taking place through the newly formed corporate Sundry Debt Recovery Team).</li> </ul>
Internal Financial Control - Housing	2	3	1	3	6		1			6	9	1		<ul style="list-style-type: none"> <li>Debt recovery procedures and monitoring (N.B – this was not re-raised as actions are now due to be taking place through the newly formed corporate Sundry Debt Recovery Team).</li> </ul>
Bulky Waste		1			1	1					2	1		<ul style="list-style-type: none"> <li>Collection Charge Analysis.</li> </ul>
NonStopGov	1			3	2	5				4	2	5		<ul style="list-style-type: none"> <li>Disaster Recovery Plan documentation, communication and testing.</li> </ul>
View 360 EDMS Benefits System			1	2		4	2	1		4	1	5		<ul style="list-style-type: none"> <li>Unique user ID and password on the shared development account</li> </ul>

Audit Title	Priority 1			Priority 2			Priority 3			Total				Priority 1 Recommendations not implemented
	I	PI	NI	I	PI	NI	I	PI	NI	I	PI	NI	N/A	
Epicor Financials Application				1	4	2			1	1	4	3		
Client Index Pre-Implementation			1		2	5			1		2	7		<ul style="list-style-type: none"> <li>Logical Access Controls.</li> </ul>
Bankline Application								1			1			
Oracle Pre-Implementation (Children & Families)	1			2	1			1		3	2			
Oracle Application Audit (Housing & Community Care)				1					1	1		1	2	
Children & Families Imprest Accounts			4			6			3			13		
Curzon Crescent Nursery / Children's Centre	1	7		1	7	4			1	2	14	5	1	
	15	25	10	40	44	30		11	5	7	66	74	47	5

Further comments are relevant in relation to a number of the audits followed-up and summarised above. These are as follows:

#### Budgetary Control

We have not undertaken a full review. We have only discussed the current status of the recommendations with the Head of Financial Management.

As such, from this discussion we have determined that the previously raised and agreed recommendations have not been fully implemented in all cases. However, it is acknowledged that considerable work is being undertaken surrounding the development and implementation of Oracle as the single financial system across the Council.

The Head of Financial Management has informed us that the recommendations are being built into the development and implementation of the single financial system, and the actions discussed seem reasonable to address the issues raised. However, the Head of Financial Management has also acknowledged that some further actions are required in respect of the interim arrangements to be followed prior to the full roll out of Oracle.

#### Oracle Pre-Implementation (Children & Families) and Oracle Application Audit (Housing & Community Care)

The pre-implementation audit undertaken in Children & Families was followed up as part of the post-implementation audit in this same area. In addition, we undertook a separate follow-up of the recommendations raised in the 2007/08 Oracle Application Audit in Housing & Community Care.

Given the ongoing developments taking place regarding Oracle and the further migrations due to take place, we have rationalised the recommendations across the three audits and have provided management with a single summary report which should serve as a reference point / action plan of all further actions needed to assist with the further implementation of Oracle into Environment & Culture (E&C) and Finance & Corporate Resources (F&CR).

#### Children & Families Imprest Accounts

We have not undertaken a full follow-up exercise at this time, and have only discussed the current status of the recommendations with the Head of Finance, the Accountancy Manager and the Finance Manager Systems & Transactions. From this discussion we understand that work has been taking place to draft new procedures specifically in relation to the imprest accounts. This work is forming part of the overall review and revision of financial procedures across Children & Families. The revised procedures are due to be finalised in time for implementation from the start of the 2009/10 financial year.

Management have informed us that they are addressing each of the recommendations within the new procedures. Currently, the recommendations have therefore not been fully implemented, but the controls should be in place for 2009/10 if fully addressed through these procedures.

### Curzon Crescent Nursery / Children's Centre

In general our follow-up of recommendations raised in relation to the schools is not carried out until the time of the next FMSiS assessment or standard schools audit. However, an additional follow-up exercise was undertaken at Curzon Crescent Nursery / Children's Centre given the high number of recommendations raised as part of our 2007/08 internal audit.

Overall, limited progress was found to have been made since the time of our 2007/08 internal audit and there are a number of key areas of weakness which still exist in relation to financial management within the Nursery / Children's Centre.

The weaknesses identified would result in a failure against the FMSiS, if assessed, and also significantly increase the current risk exposure in a number of key financial areas.

For each of the further actions highlighted as necessary against the original recommendations raised, a response has been provided by both the Nursery / Children's Centre and by Brent Schools Finance Team who have agreed that they will be responsible for assisting with and overseeing the implementation of these.

### IT Audits (general point)

In relation to the IT audits, in some cases where the original recommendations have been found to have not been implemented, management have indicated to us that they have now determined that the recommended actions are not feasible at the current time. In these cases management have accepted the associated risks, although future developments may help to address these in certain instances.

## Customer Satisfaction

We set out below a breakdown of the feedback received through the Customer Satisfaction Questionnaires, as completed by auditees for work undertaken to date by Deloitte against the 2008/09 Internal Audit Plan.

### Old style questionnaire

5 = Excellent; 4 = Highly Effective; 3 = Perfectly Satisfactory; 2 = Not quite good enough; and 1 = Unacceptable.

Audit	Planning and Co-ordination	Understanding your service	Client relationships	Feedback	Reporting	Timeliness	Overall
Tendering of the Highways Maintenance Works Contracts	4	5	5	5	4	4	5

### New style questionnaire

5 = Excellent; 4 = Very Good; 3 = Satisfactory; 2 = Potential for Improvement; and 1 = Unsatisfactory.

Audit	Sufficient notice was provided prior to the start of the audit	Communication of audit objectives, purpose and scope	Effectiveness and professionalism of the auditor(s)	Auditor(s) understanding of the service you provide	Quality of exit meeting and discussion of report findings	Quality, accuracy and usefulness of the report	Overall opinion of the audit
Interact Payroll & HR Application Audit (IT)	4	4	4	4	3	4	4
Home Improvement Grants	3	3	4	4	4	4	4
Gas Servicing (BHP)	5	5	4	4	4	4	4
Cemeteries	5	5	5	3	5	4	4

<b>Audit</b>	<b>Sufficient notice was provided prior to the start of the audit</b>	<b>Communication of audit objectives, purpose and scope</b>	<b>Effectiveness and professionalism of the auditor(s)</b>	<b>Auditor(s) understanding of the service you provide</b>	<b>Quality of exit meeting and discussion of report findings</b>	<b>Quality, accuracy and usefulness of the report</b>	<b>Overall opinion of the audit</b>
Resident Involvement (BHP)	4	4	4	4	5	4	4
Cashiers (follow-up)	5	5	5	5	5	4	5
Bulky Waste (follow-up)	5	4	5	5	5	5	5
Dropped Kerbs (follow-up)	5	4	5	4	5	4	4
Potholes (follow-up)	4	4	5	4	5	5	4
Bankline (IT follow-up)	5	4	5	5	5	4	5
Housing Repairs and Maintenance (BHP)	5	5	5	5	5	5	5



## Appendix A – Audit Team and Contact Details

London Borough of Brent	Contact Details
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