



**Internal Audit  
Progress Report 1 November 2015– 29  
February 2016  
London Borough of Brent  
March 2016**

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## Executive Summary

<b>Introduction</b>	<p>This report sets out a summary of the work completed against the 2015/16 Internal Audit Plan, including the assurance opinions awarded and any high priority recommendations raised.</p> <p>Those audits reported on at previous meetings have been removed, but reference can be made to the full list of assurance opinions in the cover report.</p>
<b>Summary of Work Undertaken</b>	<p>The Final Reports in respect of the 2015/16 period and issued since the last meeting relate to the following areas, with further details of these provided in the remainder of this report:</p> <ul style="list-style-type: none"><li>• Trading Standards</li><li>• Private Sector Procurement – Private Rented Sector Offer)</li><li>• Development &amp; Planning Control</li><li>• Disabled Facilities Grant &amp; Private Sector Renewal</li><li>• GL &amp; Cash Management</li><li>• Home to School Transport</li><li>• Chalkhill Primary</li><li>• Wykeham Primary School</li><li>• Mora Primary School</li><li>• Leopold Primary School</li><li>• Salusbury Primary School</li><li>• Brentfield Primary School</li></ul>

## Detailed summary of work undertaken

### FULL / SUBSTANTIAL ASSURANCE REPORTS: 2015/16

Audit	Assurance Opinion and Direction of Travel
<b>General Audits</b>	
Trading Standards	
Private Sector Procurement – Private Rented Sector Offer	
Development & Planning Control	
Disabled Facilities Grant and Private Sector Renewal	
GL & Cash Management	
<b>Schools</b>	
Chalkhill Primary School	

Audit	Assurance Opinion and Direction of Travel
Wykeham Primary School	
Mora Primary School	

## Substantial Assurance Reports – General Audits

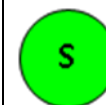
For all Substantial and Limited Assurance reports, we have included a brief rationale, together with details of any **priority 1** recommendations raised, including the agreed actions to be taken and deadlines for implementation. These are the key audits and recommendations which the Committee should be focusing on from a risk perspective. The only exception is for any BHP reports, for which the details are reported separately to the BHP Audit Committee.

### DEVELOPMENT & PLANNING CONTROL

Local planning authorities are also responsible for development management. This includes making planning decisions, complying with the law about publicising, consulting on and determining most applications for planning permission, taking into account the opinions of local people and others. They can also offer pre-application advice to prospective developers and enforce planning laws in their area. Appeals against refusal of planning permission and inquiries are dealt with by the Planning Inspectorate.

In Brent, the Planning Service is responsible for deciding whether a proposed development should be allowed. Most new buildings, major alterations to existing buildings and significant changes to the use of a building or piece of land need planning permission. The Planning Service is also responsible for determining prior notification and prior approval applications.

**Two priority 1 and four priority 2 recommendations were raised as a result of this audit. The two priority 1 recommendations are set out below.**



Recommendation	Management Response / Responsibility / Deadline for Implementation
<b><u>Timeliness of Decisions on Applications</u></b> The Head of the Planning Service should ensure that officers within the Planning Service are reminded that applications must be determined within the statutory timescales.	Agreed.  <b>Head of Planning and Area Team Managers / 31 December 2015</b>
<b><u>Appeal Questionnaires</u></b> Management should ensure that officers within the Planning Service complete and submit appeal questionnaires to the Planning Inspectorate within the prescribed timescales (i.e. 5 working days of	Agreed.  <b>Head of Planning and Area Team Managers / 31 December 2015</b>

Recommendation	Management Response / Responsibility / Deadline for Implementation
<p>receipt). Officers should also be reminded to upload copies of the completed questionnaires onto Acolaid. The timeliness of submission of appeal questionnaires should be monitored so that questionnaires not submitted within the deadlines can be identified and appropriate action taken.</p>	

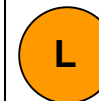
## LIMITED ASSURANCE REPORTS – General Audits

### Home To School Transport

The Education Act 1996 as amended requires local authorities to make suitable travel arrangements for eligible children as they consider necessary to facilitate attendance at school. The London Boroughs of Barnet, Brent, Ealing, Harrow and Hounslow within the West London Alliance (WLA) have joined together in forming a policy for Travel Assistance for Children and Young People. The policy has been developed to help ensure a consistent approach is taken in providing travel assistance for children and young people attending school/college. The aim of this collaborative approach is to ensure that regardless of where the child lives, within the WLA region, the level of service received is consistent, the service experience is the same and the most efficient, effective and suitable travel assistance is provided. At the heart of this approach there are two key principles which underpin a culture of providing travel assistance, promoting independence and maintaining quality of life. By working in partnership with parents, children and young people, schools and the voluntary sector, all of the Councils hope to secure the right option for each child so they are better prepared to enter adulthood confidently as active participants in society.


Areas of key weaknesses included: processing of applications for Home to School Transport, ensuring transportation staff and contracts have been vetted and ensuring evidence of pupil attendance prior to approval of mileage expenses.

**Two priority 1, seven priority 2 and one priority 3 recommendations were raised as a result of this audit. The three priority 1 recommendations are set out below.**



Recommendation	Management Response / Responsibility / Deadline for Implementation
<b>Applications – Successful Applications</b> All applications for Home to School Transport should be retained on file together with the appropriate supporting documentation. Applications should not be processed without the necessary application and supporting documentation.	Agreed.  <b>Head of Special Education Needs (SEN) &amp; Travel Officer / Immediate</b>
<b>Verification &amp; Authorisation of Payments (Priority 1)</b> Evidence of pupil attendance should be provided prior to the approval of all Oyster or mileage expenses.	Agreed.  <b>Head of Special Education Needs (SEN) &amp; Travel Officer / Immediate</b>

## LIMITED/NIL ASSURANCE REPORTS – Schools


<b>SALUSBURY PRIMARY SCHOOL</b>	
Nine priority 1 and six priority 2 were raised as a result of this audit. The nine priority 1 recommendations are set out below.	

Recommendation	Management Response / Responsibility / Deadline for Implementation
<b><u>Governance</u></b> The School should review and update the instrument of government to ensure it is in line with the current governance structure within the School. Furthermore, the School should ensure that surplus governors are removed in order to ensure compliance with the School Governance Constitution Regulations.	Agreed.  School Business Manager to review and amend the Governing Body Membership to mirror the Instrument of Governance. Any surplus governors will be removed.  <b>School Business Manager / 31<sup>st</sup> December 2015</b>
<b><u>Budget Monitoring</u></b> The School Business Manager and Head Teacher should ensure that the unsigned budget monitoring report is signed off and all reports are signed off by both officers going forward.  As part of the budget setting process the income and expenditure should be profiled over the 12 month financial period.	Agreed. Monthly profiling is not yet in place due to limitations of current software.  Introduction of alternative budget monitoring software which is an integral part of the accounting software to allow detailed monthly profiling and reporting. SIMS Reporting Suite has already been trialled by School Business Manager. Introduction of new software being investigated - to be agreed and set up for new financial year.  <b>School Business Manager / 31<sup>st</sup> March 2016</b>

Recommendation	Management Response / Responsibility / Deadline for Implementation
<p><b><u>Procurement</u></b></p> <p>The School should ensure that going forward, all procurement of contracts is in accordance with the Schools and corporate financial regulations and contract standing orders and that where appropriate guidance is obtained from corporate procurement. The procurement decisions should be approved by the Governing Body.</p>	<p>Agreed. All contracts scrutinised including Julius Rutherford were procured prior to current finance team being in post.</p> <p>Robust procurement process is now in place and discussed with auditors. Guidance has been sought from Brent regarding procurement processes. Additionally an external procurement service has been utilised to ensure compliance with regulations.</p> <p>Procurement process is now in place.</p> <p><b>School Business Manager / Implemented</b></p>
<p><b><u>Debit Card</u></b></p> <p>The School should ensure that the existing debit cards are cancelled as a matter of priority and that the School should seek guidance from School's Finance as to the feasibility of obtaining a Government Procurement Card.</p>	<p>Agreed. Application for procurement card is with our bankers to replace debit cards.</p> <p><b>Finance Officer / 31<sup>st</sup> December 2015</b></p>
<p><b><u>Income Procedures</u></b></p> <p>Pre-numbered receipts should be issued for all income collected by the School, and reconciled against income registers and cash collected by the School prior to banking. Evidence of this should be retained by the School. In addition, income registers should be maintained for all income received and include date of income collected, officer receiving payment, amount paid, payee, receipt reference, paying in slip reference, and date banked. All income received should be counted and verified by two officers present. Lastly, the School should ensure that there is a segregation of duties for the collection and banking of income.</p>	<p>Agreed. Robust income processes to be in place for all income streams and will include the use of income registers.</p> <p><b>School Business Manager / 31<sup>st</sup> December 2015</b></p>
<p><b><u>Payroll</u></b></p> <p>The School should ensure that a HR policy is formulated and implemented that outline all the key procedures surrounding the</p>	<p>Agreed. A HR policy will be in place by and submitted for approval by the FC on 13<sup>th</sup> January 2016.</p>

Recommendation	Management Response / Responsibility / Deadline for Implementation
<p>payroll process. In particular the policy should include the requirement for members of staff to notify the School's HR if they have opted out of the Pension scheme.</p> <p>The School should ensure that the Pay Review Committee document the outcomes and decisions made for all meetings.</p> <p>The School should retain adequate documentary evidence of the recruitment and appointment process including the following:</p> <ul style="list-style-type: none"> <li>• Signed letter of acceptance from the potential employee;</li> <li>• Signed contracts of employment;</li> <li>• Evidence of right to work in the UK;</li> <li>• Evidence of qualifications having been obtained; and</li> <li>• Evidence of two references having been obtained.</li> </ul> <p>The School should ensure that leavers' forms are completed and provided to Payroll for all leavers in a timely manner.</p>	<p><b>School Business Manager / 13<sup>th</sup> January 2016</b></p> <p><b>Agreed.</b>  <b>Minutes and supporting documents will be in place moving forward.</b>  <b>Clerk to Governing Body / Immediate</b></p> <p>Agreed.  Minutes and supporting papers will be in place moving forward.  <b>Pay Review Committee Chair &amp; School Business Manager/ 31<sup>st</sup> October 2015</b></p> <p>Agreed.  The historical review of all personnel files is almost complete and missing paperwork will be obtained where possible. A check list is now being used to eliminate missed documentation moving forward.</p> <p><b>Human Resources Officer / Implemented</b></p> <p>Agreed.</p> <p><b>Finance Officer &amp; HR Officer / Implemented</b></p>
<p><b><u>Unofficial Fund</u></b>  The Unofficial Fund should be audited annually and the auditor's report should be presented to the Governing Body on an annual basis. Given that the annual turnover exceeds £20,000 for the School's</p>	<p>Agreed.  School Business Manager is working with the Finance Committee to appoint an independent registered auditor. This account is being used less and less – moving forward</p>

Recommendation	Management Response / Responsibility / Deadline for Implementation
<p>unofficial accounts, the accounts should be audited by an independent registered auditor.</p>	<p>we would not expect the turnover to exceed £20k.</p> <p><b>School Business Manager &amp; Finance Committee / 30<sup>th</sup> December 2015</b></p>
<p><b><u>Asset Register</u></b></p> <p>The School should develop an asset register. The asset register should include as a minimum the following information:</p> <ul style="list-style-type: none"> <li>• Item description;</li> <li>• Model;</li> <li>• Purchase price and/or current value (if relevant);</li> <li>• Date of purchase;</li> <li>• Serial number (if relevant);</li> <li>• Location; and</li> <li>• Security marking reference.</li> </ul> <p>The asset register should be reviewed at least on an annual basis, and should be updated with new items added onto the register or items removed from the register on a regular basis.</p> <p>A policy should be developed for assets and disposals, including the policy for removing assets off site, maintenance of the register and any limits for items within the register.</p>	<p>Agreed.</p> <p>School Business Manager working with Facilities. New asset register is now in place for recording of assets and disposals in line with Brent's Financial Regulations. Completion of historical data is ongoing. The policy /register will be reviewed and approved by the Finance Committee.</p> <p>SBM – Register in now in place – ongoing in relation to compilation of historical data.</p> <p><b>Finance Committee / 13<sup>th</sup> January 2016</b></p>
<p><b><u>Petty Cash</u></b></p> <p>The School should ensure that appropriately detailed petty cash procedures are developed and these should be approved by the Governing Body. Petty cash should be reconciled on a monthly basis, alongside frequent cash counts and these should be signed off and dated by two officers. The School should either eliminate petty cash within School or petty cash should be transferred to the main bank account as a matter of priority.</p>	<p>Agreed.</p> <p>Frequent checks and monthly reconciliations now in place. School to consider eliminating petty cash from unofficial funds and set up a facility on the main bank account. Cash procedures will be included in the School's Financial Procedures Document.</p> <p><b>Finance Officer &amp; Finance Committee / 13<sup>th</sup> January 2016.</b></p>

<b>LEOPOLD PRIMARY SCHOOL</b>	
<b>Five priority 1; seven priority 2 and four priority 3 recommendations were raised as a result of this audit. The five priority 1 recommendations are set out below.</b>	

<b>Recommendation</b>	<b>Management Response / Responsibility / Deadline for Implementation</b>
<p><b><u>Minutes of Meetings and Approval of Documents</u></b></p> <p>Meetings of the Governing Body and its committees should be properly minuted to explicitly record decisions and approvals of the governing body and to reflect presentation of reports including the following:</p> <ul style="list-style-type: none"> <li>• The adoption of the Council's Financial Regulations;</li> <li>• The approval of the Scheme of Delegation;</li> <li>• The approval of the draft and final budget;</li> <li>• The approval of School's Charging &amp; Remissions Policy;</li> <li>• The approval of the staffing structure;</li> <li>• The approval of the Pay policy.</li> </ul>	<p>Agreed.</p> <p>The Senior Leadership Team and Governing body are currently assessing the standard of minutes produced by the Clerk to the Governing Body, Mr John Bryant.</p> <p><b>Head teacher / 30<sup>th</sup> April 2016</b></p>
<p><b><u>Purchasing Procedures</u></b></p> <p>Controls over the purchasing of goods and services should be made more robust by ensuring that the following controls are implemented:</p> <ul style="list-style-type: none"> <li>• Proper VAT invoices should be obtained which include the following: <ul style="list-style-type: none"> <li>➢ an invoice number,</li> <li>➢ supplier's name and address,</li> <li>➢ supplier's VAT number;</li> <li>➢ invoice date;</li> <li>➢ tax point;</li> </ul> </li> </ul>	<p>Agreed.</p> <p>Two suppliers who were identified (Azteq Solutions &amp; Interfix Washrooms have already been notified of this, and in future the School Business Manager (SBM) will inspect each invoice to ensure it contains all correct information.</p> <p><b>School Business Manager / Immediate</b></p>

Recommendation	Management Response / Responsibility / Deadline for Implementation
<ul style="list-style-type: none"> <li>➤ customer's name and address;</li> <li>➤ description sufficient to identify the goods or services supplied to the customer;</li> <li>➤ unit price excluding VAT;</li> <li>➤ quantity of goods or the extent of services;</li> <li>➤ rate of VAT that applies to goods or services being purchased;</li> <li>➤ total amount payable excluding VAT rate of any cash discount;</li> <li>➤ total amount of VAT charged.</li> <li>• Invoices should be paid within 30 days of receipt.</li> <li>• Purchase orders should be raised in advance for all non-utility goods and services.</li> </ul>	
<p><b><u>Income – Pre-numbered Receipts, Income Registers, Transfer of Income, Banking of Income and Reconciliation of Income</u></b></p> <p>The Head teacher should ensure that pre-numbered receipts are issued for all income collected by the School.</p> <p>Income registers should be sufficiently detailed and include at least the following information:</p> <ul style="list-style-type: none"> <li>• Date income received;</li> <li>• Officer receiving payment;</li> <li>• Amount received;</li> <li>• Payee details;</li> <li>• Payment method;</li> <li>• Receipt reference;</li> <li>• Paying in slip reference; and</li> <li>• Date banked.</li> </ul> <p>The School Business Manager should ensure that a record of income passed onto the Administration Manager for banking is maintained.</p>	<p>Agreed.</p> <p>Receipts are currently issued to parents for lunch money and nursery fees. We have already implemented a system whereby all income passed to the Admin Manager is recorded in a register, and in future receipts will also be issued for other cash income . The Summer Club Manager has been reminded that cash should never be used for spending and all income should be banked intact. All income passed shall be signed off in future.</p> <p><b>School Business Manager/Admin Manager/Finance Officers / Implemented</b></p>

Recommendation	Management Response / Responsibility / Deadline for Implementation
<p>All income collected should be banked intact and not used to fund any expenses. A petty cash account should be maintained to pay for minor or emergency expenses.</p> <p>The School Business Manager should ensure that evidence of a reconciliation between the income collected and income to be banked is maintained or retained. This could be in the form of a sign off.</p>	
<p><b><u>School Uniforms</u></b></p> <p>The School Business Manager should ensure that school uniform stock records are maintained by the School.</p> <p>Regular stock counts should then be also undertaken with records from physical counts compared against stock records. Where any discrepancies are identified, they should be investigated. Ideally the stock count should be undertaken by a person independent of the purchasing and selling of stock.</p>	<p>Agreed.</p> <p>A uniform stock check has already been carried out and will be repeated each term.</p> <p><b>Admin Manager / Implemented</b></p>
<p><b><u>Employment Status Checks</u></b></p> <p>The School should take steps to verify the employment status of individuals prior to payment being made to them without the deduction of tax and other statutory deductions. The completion of a self-employment status questionnaire would help to facilitate this process.</p> <p>Copies of insurance certificates should be obtained for the relevant individuals claiming to be self-employed and these should be retained with their completed employment status questionnaire</p>	<p>Agreed.</p> <p>This has been rectified for some individuals highlighted in the audit, and will be strictly implemented in future.</p> <p><b>School Business Manager / Immediate</b></p>

<b>BRENTFIELD PRIMARY SCHOOL</b>	
<b>Four priority 1 and eighteen priority 2 recommendations were raised as a result of this audit. The four priority 1 recommendations are set out below.</b>	

<b>Recommendation</b>	<b>Management Response / Responsibility / Deadline for Implementation</b>
<b><u>Approval of Policies</u></b> The school should ensure that the School's Financial Policy & Procedures, Charging and Remissions Policy, lettings Policy; and Management of Assets Policy are approved by the full Governing Body at the next available meeting and that the documents are then reviewed on an annual basis.	<b>Agreed.</b>  To be reviewed at next GB meeting in March 2016.  <b>Governing Body / 31<sup>st</sup> March 2016</b>
<b><u>Procurement</u></b> Quotes should be obtained in line with the School's Financial Policies and Procedures and the Council's Financial Regulations for Schools (section 7.3). A copy of the quotes should be retained. Where it is not possible to obtain the required number of quotes, a waiver to the regulations should be sought as evidence of this should be retained if approved. All high value procurement decisions should be made in line with the School's Scheme of Delegation and the relevant approval should be recorded in the respective meeting minutes.	<b>Agreed.</b>  We now have a Procurement and Contracts register in place.  <b>Implemented.</b>
<b><u>Income Collection</u></b> An income collection policy, which includes appropriate segregation of duties and debt recovery procedures, should be drafted and presented to the Governing Body for review and approval. All income received by the School should be recorded onto an income register at the point it is received, and should be banked promptly and intact. Outstanding debts should be followed up in a timely manner.	<b>Agreed.</b>  To be reviewed at the next Governing Body in March 2016.  <b>Governing Body / 31<sup>st</sup> March 2016</b>

Recommendation	Management Response / Responsibility / Deadline for Implementation
<p><b><u>Group Size and Individual School Range</u></b></p> <p>The School should contact the Council's School's Finance team to determine the current group size of the School. Once determined, an ISR should be set fir the Head Teacher at seven consecutive points on the leadership pay scale as per the requirements set out in the STPCD. In addition, pay scales for Assistant head Teachers should be set as five consecutive spine points in line with STPCD requirements. Senior leadership pay scales and current pay points should be approved on an annual basis by Governors and this should be recorded in the relevant meeting minutes</p>	<p>Agreed.</p> <p>Head teacher will confirm with Brent.</p> <p><b>Head teacher / 29<sup>th</sup> February 2016</b></p>

## Non-Assurance Work

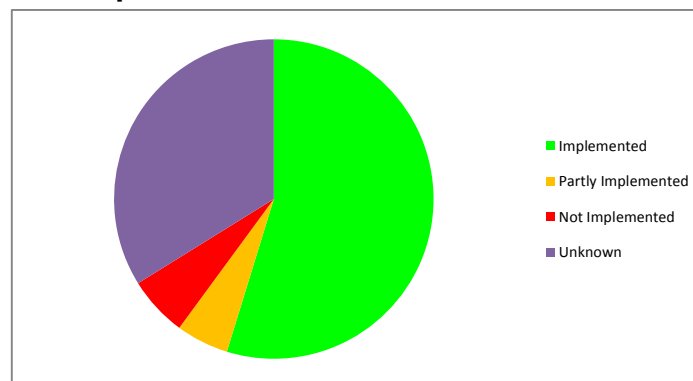
<b>Expanded Troubled Families Programme – Certification of January 2016 Payment by Results Claim</b>	<p>Certification of January 2016 Grant Claim</p> <p>Payment by Results Claim – 32 families certified for claim.</p> <p>A results based payment of £800 is offered for each family for whom the local authority claims to have either (a) achieved significant and sustained progress, or (b) moved off out of work benefits and into continuous employment.</p> <p>As with the previous programme the DCLG requires the local authority's Internal Auditor to check and verify at least a random representative sample of results for each claim before it is made.</p>
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### Follow-Up of Previously Raised Recommendations

As part of our rolling programme, all recommendations are being followed-up with management, as and when the deadlines for implementation pass. This work is of high importance given that the Council's risk exposure remains unchanged if management fail to implement the recommendations raised in respect of areas of control weakness. A key element of the Audit Committee's role is to monitor the extent to which recommendations are implemented as agreed and within a required timeframe, with particular focus applied to any priority 1 recommendations.

The current level of implementation is as per the chart below. Of the 228 (78 priority 1 and 150 priority 2 recommendations, 158 (70%) had been either fully or partly implemented. A detailed summary of the performance in respect of implementation of recommendations is detailed in the following section.

**Implementation of Recommendations**



## Follow-Up of Previously Raised Recommendations

The approach to our follow up of internal audit recommendations has changed to improve organisational effectiveness and performance. Once an audit report has been agreed and finalised, the agreed recommendations are uploaded on the Audit & Investigations portal on Infostore. Each strategic director is then required to ensure that officers indicated as being responsible for the implementation of the audit recommendations update the status of each recommendation as and when due. On a monthly basis, Internal Audit reviews all priority 1 and priority 2 recommendations which are due for implementation in that month and sends reminders to the responsible officers for them to update Infostore on the status of implementation of the recommendations. Internal Audit then carries out verification work as required to confirm that they have been implemented. The Audit Committee is then updated on the status of implemented and non-implemented recommendations due as part of the normal reporting arrangements.

Set out below is a summary of the findings from the follow-up work completed since the last meeting (excluding BHP recommendations).

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. Partly implemented recommendations are those assessed as requiring further work in order to meet the objective of the recommendation.

### **Summary Position – Implementation Status of Internal Audit Recommendations / Agreed Management Actions as at End February 2016.**

The number of recommendations due to be implemented by the end of February 2016 as recorded on Infostore is as outlined in the table below:

Number of Priority One Recommendations due	78
Number of Priority Two Recommendations due	150

The current status of implementation is as outlined in the table below:

<b>Details</b>	<b>P1</b>	<b>P2</b>	<b>Total</b>
<b>Total Recommendations Due for Implementation as at 29/02/16</b>	<b>78</b>	<b>150</b>	<b>228</b>
<b>Implemented</b>	50	94	144
<b>Partially Implemented</b>	5	9	14
<b>Not Implemented</b>	6	10	16
<b>Status Not Updated on Infostore</b>	17	37	54
<b>Total</b>	<b>78</b>	<b>150</b>	<b>228</b>

As part of the follow up process all recommendations have been subject to physical attempts to follow up, this includes emails being sent to recommendation owners, key responsible officers and further escalated more recently to the Strategic and Operational Directors. The audits below relate specifically to the 54 recommendations where no status updates have been recorded.





#### Audits:

- Licensing (Alcohol and Entertainment)
- Payroll
- Echo Application
- IT Contract Audit
- Blue Badges
- Assessment, Approval and Review of Clients requiring of Mental Health Services
- Adult Home Support Framework

## **Appendix A – Definitions**

### **Audit 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.

The assurance grading provided 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.

### 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.
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<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.

## Appendix B – Audit Team and Contact Details

London Borough of Brent	Contact Details
Steve Tinkler – Head of Audit & Investigations	II <a href="mailto:steve.tinkler@brent.gov.uk">steve.tinkler@brent.gov.uk</a>
Aina Uduehi – Audit Manager	§ 07525 893458
	II <a href="mailto:aina.uduehi@brent.gov.uk">aina.uduehi@brent.gov.uk</a>
Dave Verma – Counter Fraud Manager	§ 020 8937 1495
	II <a href="mailto:dave.verma@brent.gov.uk">dave.verma@brent.gov.uk</a>
	020 8937 1262

Mazars Public Sector Internal Audit Limited	Contact Details
Mark Towler – Director	II <a href="mailto:john.clayden@mazars.co.uk">john.clayden@mazars.co.uk</a>
John Clayden – Senior Audit Manager	§ 07901 670365
Harish Shah – Computer Audit Sector Manager	