

Internal Audit
Progress on the 2008/09 Internal Audit
plan
London Borough of Brent
March 2009



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Executive Summary

Introduction	<p>This report details the work completed against the 2008/09 Internal Audit plan for the financial year to date. The report provides a summary of the main findings and assurance rating for each audit. This summary and assurance rating is only reported on once the individual audit reports have been finalised. Details are also given of draft reports which are in the process of being agreed with management, or where audit fieldwork is currently in progress.</p> <p>The annual report on the work of Internal Audit will be presented to the Committee at the next scheduled meeting in June 2009.</p>
Summary of progress against the plan	<p>The overall Internal Audit plan for 2008/09 comprises 1,220 days, of which 970 have been allocated to Deloitte & 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>As at the end of January 2009, a total of 865 days had been delivered against the overall plan, made up of 676 Deloitte days and 191 in-house days. This represents 71% of the plan. The number of final reports issued does not match to this level of delivery due to many reports being at draft stage awaiting management responses or where work is in progress.</p> <p>Members have been updated previously on the reasons why delivery is not evenly spread across the four quarters. The audit plan for 2009/10 includes an indicative profile of planned delivery across the four quarters so as to enable improved monitoring of progress.</p> <p>At the last meeting in December 2008 it was noted that a number of planned audits were no longer proceeding and that a number of additional audits and non-standard pieces of work were being identified to utilise the balance of days. This exercise has continued and all contingency days have now been allocated, with the exception of 45 that will be carried forward to 2009/10. Forecast delivery to the end of 2008/09 is 96% of the total planned days.</p> <p>With regards to the proposal to carry forward 45 days, these comprise 35 Deloitte days and 10 in-house days. As at the end of 2007/08, there are still a significant number of primary schools which require assessing 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. In total, 25 schools need to be assessed. 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 carry forward days will</p>

reduce the impact that FMSIS 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. A similar carry forward was agreed at the end of 2007/08. Members are reminded that 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.

Summary of Work Undertaken





Since the December Audit Committee meeting, the work undertaken has included a wide range of systems audits, contract audits, IT audits, FMSiS assessments and follow-up work on the recommendations raised and agreed as part of the 2007/08 internal audits.

There has been an increasing trend for management to request additional work and this has been accommodated 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 rather than a requirement.

Work has also taken place with regards to formulating the 2009/10 Internal Audit plan and further raising awareness of the role of Internal Audit, the approach and added value to the Council. Separate reports on these two activities are being presented to Members and so further details are not included here.

Summary of Assurance Opinions and Direction of Travel

For the work finalised against the 2008/09 Internal Audit plan to date, 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 6 for the definitions of each of these opinions.

	Full 	Substantial 	Limited 	None 
2007/08	-	42% (23)	58% (32)	-
2008/09	-	91% (10)	9% (1)	-

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. An assessment is not applicable or available in all cases and BHP audits are not included within this analysis. Please see page 7 for the definitions of each of these.

	Improved 	Unchanged 	Deteriorated 	N/A
2008/09	2	-	-	14

The breakdown for the current financial year will be updated within the Annual Report at year-end so as to provide the full year comparison.

FMSiS Assessments

Although a number of primary schools still need to be assessed 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
2007/08	3	-	-	-	-
2008/09	15	9	-	2	7
2009/10	-	-	-	-	25

Members are reminded that, a school achieving a 'Conditional Pass' is 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'.

Follow-Up of 2007/08 Audits

With regards to the follow-up of recommendations raised and agreed in the internal 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 20 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
All Recommendations	16	7	1
Priority 1 Recommendations	2	1	-

Where agreed recommendations have been found to not have been fully implemented, further actions are raised and agreed with management, together with revised deadlines and responsible officers.

West London Framework

The Heads of Internal Audit from the original three boroughs making up the West London Framework, together with the recently joined Royal Borough of Kensington & Chelsea, 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.

The Committee will be updated on any specific developments in future meetings.

Customer Satisfaction

As highlighted to Members at the last Committee meeting, in addition to progress against the plan, a key way in which the performance of Deloitte is monitored is through the issuing of Customer Satisfaction Surveys to auditees following the completion of each piece of work.

To date, 11 completed questionnaires have been received in relation to the work undertaken by Deloitte. 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, therefore the feedback is summarised separately.

For the 2008/09 year to date, the average for the overall rating on each completed questionnaire is 4.36 out of 5. This represents an improvement on the average overall rating for 2007/08 work from 3.88.

The detailed breakdown of this feedback is set out on page 22 this report.

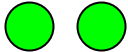



Detailed summary of work undertaken

This section summarises 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. Only priority 1 recommendations are detailed.

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




There are four categories of internal audit assurance. These are defined as follows:

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

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

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:

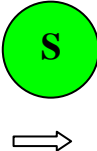
Priority 1	Major issues for the attention of senior management and the audit committee.
Priority 2	Important issues to be addressed by management in their areas of responsibility.
Priority 3	Minor issues resolved on site with local management.

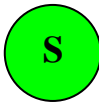
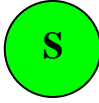
Summary Table

Where audits are part of the Internal Audit plan with Brent Housing Partnership (BHP), the Assurance Opinion is included for any finalised reports, but the summary of findings is not provided as this will / has been reported on separately to the BHP Audit & Finance Sub-Committee.

New audits being reported as final

Audit	Status as at 13 February 2009	Assurance Opinion	
Common Assessment Framework	<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"> • A 'map' of required / potential partners across the borough should be produced so as to help ensure that any gaps in the partners currently being engaged can be identified. <p>If gaps are identified, actions should be agreed to engage them in the implementation of the Common Assessment Framework;</p> <ul style="list-style-type: none"> • All relevant practitioners are reminded of the need to conduct Team Around the Child (TATC) meetings and that evidence should be retained in the form of minutes of agreed actions. <p>If management consider that a formal TATC meeting is not required in all cases, and that informal discussions are sufficient, it is recommended that records are maintained of such discussions; and</p> <ul style="list-style-type: none"> • All applicable cases should be referred back to the Integrated Services Co-ordination Group (ISCG) three months after the initial approval of support, or as per any alternative review period specified. A meeting record should be maintained, clearly annotated as being the result of the three-month review. <p>We also raised eight priority 2 and three priority 3 recommendations where changes can be made in order to achieve</p>	Limited	

Audit	Status as at 13 February 2009	Assurance Opinion	
	greater control. All of our recommendations were accepted for implementation by management.		
Housing and Council Tax Benefits	Final Report. Two priority 1 recommendations were raised as a result of this internal audit. These were as follows: <ul style="list-style-type: none"> • Management should undertake reconciliations between the cases passed from iWorld to Debtsys and the invoices generated. Any variances should be investigated and rectified. The reconciliation should be both certified as correct by the preparer and as evidence of management review; and • Staff should be reminded to complete the backdated pro forma when assessing backdated payments. Once the payment has been processed, the claimant should be notified and the notification letter should be made available on View 360. We also raised four priority 2 and three priority 3 recommendations where changes can be made in order to achieve greater control. It should be noted that we have also provided a Direction of Travel assessment as part of the Assurance Opinion. As such, given that all of the previously raised recommendations have either been fully or partly implemented, we have indicated an improvement in the direction of travel compared to our previous internal audit, for which substantial assurance was also given. However, further actions are needed to fully implement certain recommendations, and these will be followed up again in 2009/10. All of our recommendations were accepted for implementation by management.	Substantial	

Audit	Status as at 13 February 2009	Assurance Opinion	
Information Governance & Security (IT)	<p>Final Report.</p> <p>No priority 1 recommendations were raised as a result of this internal audit.</p> <p>However, we did raise one priority 2 recommendation where changes can be made in order to achieve greater control.</p> <p>All of our recommendations were accepted for implementation by management.</p>	Substantial	
Review of Internal Financial Controls – HR & Diversity	<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"> • Management should ensure that adequate steps are taken to verify the tax status of individuals prior to payments being made to them without deduction of tax and other statutory deductions. <p>We also raised 10 priority 2 and two priority 3 recommendations where changes can be made in order to achieve greater control.</p> <p>All but one of these recommendations was accepted for implementation by management.</p>	Substantial	
Self Directed Support	<p>Final Report.</p> <p>We undertook a piece of work surrounding the transformation works being undertaken in Adult Social Care, specifically focussing on the development of systems relating to Self Directed Support (SDS).</p> <p>Given that management are still in the early stages of developing these systems, our work did not taken the form of a full systems audit whereby we would assess the adequacy and effectiveness of controls in place to manage risks. No assurance opinion has therefore been provided at this stage. Instead, we spent time with management, identifying the controls already put in place, and those planned for implementation, highlighting any apparent gaps</p>	N/A	N/A

Audit	Status as at 13 February 2009	Assurance Opinion	
	<p>for management to then address.</p> <p>So as to try and maximise the value of this work, we also used the report as a medium for recording issues highlighted through discussions with management across the various areas of scope. The intention being that management could then use these as a basis for introducing an issues log as part of the management of the project.</p> <p>Two priority 1 recommendations were raised as a result of this internal audit, relating to the management of SDS as a project. These were as follows:</p> <ul style="list-style-type: none"> • A formal project management framework should be developed and approved for the implementation of Self Directed Support; and • Management should ensure that all key stages within the SDS project are fully defined, modelled, tested and approved by senior management for each of the Service Units. <p>All of our recommendations were accepted for implementation by management.</p>		

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.

Audit	Status as at 13 February 2009	Assurance Opinion
Environmental Health	Discussing Management Responses to the Draft Report.	-
Frameworki (IT)	Discussing Management Responses to the Draft Report.	-
Freedom Passes	Discussing Management Responses to the Draft Report.	-
Housing Rents (BHP)	Discussing Management Responses to the Draft Report.	-
Direct Payments	Awaiting Management Responses to the Draft Report.	-
Data Centres (IT)	Awaiting Management Responses to the Draft Report.	-
Trading Standards – Review of Internal Financial Controls	Awaiting Management Responses to the Draft Report.	-
Facilities Management	Awaiting Management Responses to the Draft Report.	-
Council Tax	Awaiting Management Responses to the Draft Report.	-
Local Area Agreement (LAA) Stretch Targets	Awaiting Management Responses to the Draft Report.	-
Remote Working (IT)	Awaiting Management Responses to the Draft Report.	-
South Kilburn NDC – Review of Management Controls	In Progress.	-
NNDR	In progress.	-
Recruitment of Agency Workers	In progress.	-

Audit	Status as at 13 February 2009	Assurance Opinion
Risk Management	In progress.	-
Payroll (visit 2)	In progress.	-
Financial Procedures for Oracle	In progress.	-
Queens Park Children's Centre (contract audit)	In progress.	-
Internal Financial Controls – Environment & Culture	In progress.	-
Internal Financial Controls – Housing	In progress.	-
Internal Financial Controls – Adult Social Care	In progress.	-
Knowles House Residential Home	In progress.	-
Sports Service Contract Management (contract audit)	In progress.	-
Oracle Post Implementation Audit (IT)	In progress.	-
V5 Application Audit (IT) (BHP)	In progress.	-
Prelude Application Audit (IT) (BHP)	In progress.	-
Housing Repairs & Maintenance (BHP)	In progress.	-
Leasehold Management & Service Charges (BHP)	In progress.	-

Audit	Status as at 13 February 2009	Assurance Opinion
Internal Financial Controls (BHP)	In progress.	-
Payments to Foster Parents	In progress.	-

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.

School	Assessment Outcome	Status as at 13 February 2009
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.





School	Assessment Outcome	Status as at 13 February 2009
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.
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.
Gladstone Park 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.
Oliver Goldsmith 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.
Mitchell Brook 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.
Donnington 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.
Salisbury 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.

School	Assessment Outcome	Status as at 13 February 2009
Leopold Junior 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.
Mount Stewart Junior School	Conditional Pass	School currently within their 20 working day period for addressing the gaps identified as part of the Conditional Pass assessment.
Our Lady of Grace Infants	Conditional Pass	School currently within their 20 working day period for addressing the gaps identified as part of the Conditional Pass assessment.
Kilburn Park Junior School	Conditional Pass	School currently within their 20 working day period for addressing the gaps identified as part of the Conditional Pass assessment.
Princess Frederica C. E Primary School	-	In progress.
St Joseph's RC Primary School	-	In progress.

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	
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	 
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	

Audit	Status as at Audit Committee meeting on 4 March 2008	Assurance Opinion	
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 previously highlighted as Final to the Audit Committee in September 2008.	Substantial	
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.

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	Assurance Opinion	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			
Bulky Waste			1			1	1					2	1		• Collection Charge Analysis.
Bankline Application									1			1			
		2	1	-	9	4	1	5	2	-	16	7	1	-	

In addition to the above, the following 2007/08 audits have also been followed-up or are in the process of being followed-up at present. Once we have issued the final reports for each of these, we will include the findings in the table above. The updated table will be reported to future Committee meetings.

Audit	Status
BACES	Discussing management responses to the Draft Follow-Up Report.
Parking Enforcement	Discussing management responses to the Draft Follow-Up Report.
GIS (IT)	Discussing management responses to the Draft Follow-Up Report.
Grants to Voluntary Sector Organisations	Discussing management responses to the Draft Follow-Up Report.
IDEAR (IT)	Awaiting management responses to the Draft Follow-Up Report.
Epicor Application (IT)	Awaiting management responses to the Draft Follow-Up Report.
NNDR Academy Application (IT)	Awaiting management responses to the Draft Follow-Up Report.
View 360 Application (IT)	Awaiting management responses to the Draft Follow-Up Report.
Client Index Pre-Implementation (IT)	Awaiting management responses to the Draft Follow-Up Report.
Non-Stop Gov (IT)	Awaiting management responses to the Draft Follow-Up Report.
planning Applications	Awaiting management responses to the Draft Follow-Up Report.
Internal Financial Controls (F&CR)	Awaiting management responses to the Draft Follow-Up Report.
Budgetary Control	Awaiting management responses to the Draft Follow-Up Report.
Children & Families Imprest Accounts	Awaiting management responses to the Draft Follow-Up Report.
Brentin2Work (Review of Management Controls)	In progress.
Adult Care Packages	In progress.
Arboriculture	In progress.
Streetlighting PFI	In progress.
Oracle Application (IT)	In progress.
Recoupment	In progress.

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

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
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

Appendix A – Audit Team and Contact Details

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