

INTERNAL AUDIT REPORTS FINALISED SEPTEMBER 2009

Final audit reports issued:

System	Current Audit Opinion	Previous Opinion	Overall Evaluation (Risk)	Key Findings / Recommendations	Date of audit
Highways	3	N/A	Of Concern	<p>A review has been carried out to provide assurance to the Group Director of Environment, Regeneration and Community that the internal control and governance arrangements within the Highways Management system are effective.</p> <p>The following key recommendations should be implemented in order to achieve the improvements required:</p> <ul style="list-style-type: none"> • Members meetings should be formalised to ensure that records are retained of any decisions that are made at this meeting. This can be undertaken through the production of formal action plans. • The Briefing notes, compiled by the Head of Transport Delivery, should be implemented as soon as possible to inform the members meetings and be used to record the status and issues that are in place within the schemes that underpin the Local Transport Plan. The original Briefing notes should be retained with a copy forwarded to the Committee and Members Services Manager for inclusion in the Briefing Notes file. • A requirement of the Council's constitution is to inform Ward Councillors of any significant events that are occurring on Highways in their respective Wards. This should be undertaken through the use of the above briefing note, or other medium. • The Council's Risk Management process should be adopted to ensure that risks have been appropriately considered at all levels within the Highways Network Management Section. Risks impacting on the achievement of the aims and objectives set out in the Transport Strategy, Local Transport Plan and underpinning schemes should be considered and any that require elevation should be reported to the Corporate Risk Management Group for consideration. • Prior to the final approval of the TAMP the risk management methodology should be reviewed for each section to ensure that it complies with the Corporate Risk Management standard and is consistent within the Plan. <p>Findings from the Internal Audit of the Capital Programme, completed in May 2009, referred to weaknesses that relate to, and impact on, the Highways Management function. Recommendations from this audit have been agreed for implementation.</p>	September 2009

Appendix 1

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Funded Nursing	3	N/A	Moderate	<p>The following key recommendations should be implemented in order to achieve the improvements required:</p> <ul style="list-style-type: none"> • The Council and the PCT should enter into a formal agreement that includes the roles and responsibilities of the parties and the aims and objectives of the service provided by the Council. • The procedure documentation that is in place should be reviewed to ensure that it is current and include all aspects of the funded nursing care service provision. • Segregation of duties in respect of the reconciliation of the SWIFT payments to actual payments should be considered and clearly documented within the procedures. • The SWIFT system authorisations for uplifts should be revised to ensure that a system administrator password is used and this is appropriately allocated for use to an accountable officer, the number of administrator accesses should be restricted to maintain the integrity of the SWIFT system. • The Authorising officer for approval of payments relating to clients should be reviewed as this has only been delegated to one member of staff. • Any instances where a deficit occurs, due to insufficient funds being transferred from the PCT at the commencement of the financial year an interest calculation should be undertaken and this should be an additional charge to the PCT or should be offset against the interest that is paid on the capital that is transferred to the account at the beginning of the accounting period. 	September 2009
Client Readiness/ Capability	N/A	N/A	N/A	A set of checklists has been produced to allow the Council and SCS to assess readiness for decoupling.	N/A
Sickness Absence	N/A	N/A	N/A	<p>A follow –up of the review carried out in March 2009 on Sickness Absence has been completed.</p> <p>The following recommendations have been made as a result:</p> <ul style="list-style-type: none"> • The procedures for reporting sickness absence should be reiterated to all line managers, including what evidence they should retain. • Changes should be made to the process of capturing quarterly sickness absence rates to ensure that a robust basis for projecting the absence rate for the year is in place. • A process for comparing sickness absence levels from previous years should be developed once the new 'Swindon' reports have been completed. 	September 2009

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Rodbourne Cheney Primary School	2	4	FMSiS: Standard Met	Rodbourne Cheney School was externally assessed by Internal Audit against the DfES Financial Management Standard in Schools (FMSiS) and was found to meet the standard.	May 2009
			Minimal	An audit of the school was also completed resulting in an overall opinion of 'satisfactory'. Recommendations have been made and agreed to ensure that all weaknesses identified are addressed.	
Bishopstone CE Primary School	3	N/A	FMSiS: Standard Met	Bishopstone CE Primary School was externally assessed by Internal Audit against the DfES Financial Management Standard in Schools (FMSiS) and was found to meet the standard.	June 2009
			Minimal	An audit of the school was also completed resulting in an overall opinion of 'significant improvements required'. Recommendations have been made and agreed to ensure that all weaknesses identified are addressed.	