

INTERNAL AUDIT REPORTS FINALISED JANUARY – EARLY MARCH 2010

Final audit reports issued:

Audit Title:	Crime and Disorder			Date of Audit:	November – December 2009		
Number of High Priority Recommendations:	0	Current Audit Opinion:	2	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	Moderate

Key Findings and Recommendations

Our review examined whether arrangements for developing, financing and initiating arrangements to counter crime and disorder are robust and efficient. No high priority recommendations were made following the review. However, the following medium priority recommendations were made:

- Benchmarking of performance indicators against other Community Safety Partnerships (CSP's) should be developed further. This would put Swindon's performance in context and also allow the Annual Strategic Assessment to be better informed.
- A timescale and project plan should be put in place to complete and roll out the Outcome Framework to assist in interpreting performance indicators and, again, further inform the Annual Strategic Assessment.
- A risk register should be maintained and kept under review for the CSP's delivery of local and national priorities. The risk register should be included as a standing item on the agendas of the Executive Board and Joint Commissioning Board.
- Future CSP Strategic Assessments should reflect the Council's Connecting People, Connecting Places initiative and community views so that the CSP's aims can be put into practice in ways that meet the expressed needs of local communities.

Audit Title:	LAA Grant Claim			Date of Audit:	January 2010		
Number of High Priority Recommendations:	N/A	Current Audit Opinion:	N/A	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	No overall opinion
<u>Key Findings and Recommendations</u> A certification audit was carried out on the Council's LAA grant claim.							

INTERNAL AUDIT REPORTS FINALISED JANUARY – EARLY MARCH 2010

Audit Title:	Use of Resources Pre-Assessment			Date of Audit:	December 2009 – January 2010		
Number of High Priority Recommendations:	N/A	Current Audit Opinion:	N/A	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	No overall opinion
<u>Key Findings and Recommendations</u> <ul style="list-style-type: none"> Internal Audit undertakes an evidence gathering process as part of the Use of Resources assessment. Internal Audit will challenge relevant Directors and Service Heads to provide evidence that meets the Use of Resources criteria for their particular areas of responsibility. This evidence file is then presented to the Council's External Auditor prior to their assessment of the Council against the Use of Resources criteria. 							

Audit Title:	Bank reconciliation			Date of Audit:			
Number of High Priority Recommendations:	3	Current Audit Opinion:	2	Previous Audit Opinion:	2	Overall Evaluation (Risk):	Moderate
<u>Key Findings and Recommendations</u>							
<p>Key anti-fraud and corruption controls relating to bank reconciliation were examined. The following high priority recommendations were identified:</p> <ul style="list-style-type: none"> • The balance on the RD Cheque account must be reconciled as part of the RD Cheque spreadsheet to identify individual payee and service accounts allocated payment in the event of having reverse accounting entries following non payment. This process must be achieved monthly. • The BACS authorisation lists should be fully reviewed to ensure that it is up to date in respect of the names and sample signatures of the officers permitted to approve the BACS payments. This should be reviewed at least annually or as changes occur. • The bank mandate form should be completed as a matter of urgency to ensure that the Council and the Bank are aware of the signatures to the authorities bank accounts. These should include a sample signature. Without this in place there is an increased risk of dispute with the bank if an inappropriate person signs a Council Cheque. This should be subject to at least an annual or more regular review dependent on staff changes. 							

INTERNAL AUDIT REPORTS FINALISED JANUARY – EARLY MARCH 2010

Audit Title:	Main Accounting			Date of Audit:	January 2010		
Number of High Priority Recommendations:	4	Current Audit Opinion:	2	Previous Audit Opinion:	2	Overall Evaluation (Risk):	Moderate
<u>Key Findings and Recommendations</u>							
<p>A review of the main accounting system was undertaken. The following key recommendations were identified:</p> <ul style="list-style-type: none"> Retention of information pertaining to the control accounts should not be retained in the Outlook environment. All information should be saved on the shared server to ensure common access to the information retained by Capita and prevent possible loss of information. The imbalance of £798.89 that was identified should be investigated and appropriate action taken to correct any errors identified. The reason for the imbalance should be identified in order to ensure that it is not repeated in the future. A record should be maintained for to any Oracle Financial System data restored, whether it is a test or live recovery situation. This record should be retained as evidence of testing together with any issues that may have been encountered. Capita should provide assurance and independently check that back ups of the Oracle Financial Systems data are undertaken at regular intervals and that this is readable in the event of recovery. The Council should also ensure that data is secure and recovery is achievable in order to protect the integrity of the data. 							

Audit Title:	NEETS			Date of Audit:	January 2010		
Number of High Priority Recommendations:	4	Current Audit Opinion:	2	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	Moderate
<u>Key Findings and Recommendations</u>							
<p>National Indicator 117 (NI 117) is concerned with reducing the number of young people aged 16-18 who are not in employment, education or training (NEET). An audit review was undertaken of information relating to this national indicator.</p> <ul style="list-style-type: none"> The detailed NEET Action Plan should be agreed and signed off by the Children's Trust, or other appropriate body. Progress against the Action Plan should be monitored and followed up according to the timescales within the Action Plan so as to ensure that projects are completed and problems resolved, and that actions not completed within timescales are highlighted. 							

INTERNAL AUDIT REPORTS FINALISED JANUARY – EARLY MARCH 2010

Audit Title:	Investigation reference: WB 09/10-7				Date of Audit:		January 2010		
Number of High Priority Recommendations:	N/A	Current Audit Opinion:	N/A	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	No overall opinion		
<u>Key Findings and Recommendations</u>									
The above whistleblowing allegation was investigated and a report issued.									

School Audits and FMSIS

The following school audit reports and FMSiS assessments have been finalised since the last committee meeting:

Audit Title:	Churchfields		Date of Audit:		
Current Audit Opinion:	2	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	Moderate
<u>Key Findings and Recommendations</u>					
<p>Churchfields School was externally assessed by Internal Audit against the DfES Financial Management Standard in Schools (FMSiS) and was found to meet the standard.</p> <p>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.</p>					

INTERNAL AUDIT REPORTS FINALISED JANUARY – EARLY MARCH 2010

Audit Title:	Ferndale		Date of Audit:	November 2009	
Current Audit Opinion:	2	Previous Audit Opinion:	N/A (Infts & Jnrs)	Overall Evaluation (Risk):	Moderate
<u>Key Findings and Recommendations</u> <p>Ferndale Primary School was externally assessed by Internal Audit against the DfES Financial Management Standard in Schools (FMSiS) and was found to meet the standard.</p> <p>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.</p>					

Audit Title:	King William		Date of Audit:	December 2009	
Current Audit Opinion:	2	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	Moderate
<u>Key Findings and Recommendations</u> <p>King William School was externally assessed by Internal Audit against the DfES Financial Management Standard in Schools (FMSiS) and was given a conditional pass.</p> <p>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.</p>					

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Audit Title:	Colebrook Infants		Date of Audit:	January 2010	
Current Audit Opinion:	3	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	Moderate
<u>Key Findings and Recommendations</u> <p>Colebrook Infants School was externally assessed by Internal Audit against the DfES Financial Management Standard in Schools (FMSiS) and was given a conditional pass.</p> <p>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.</p>					

Audit Title:	St Catherine's		Date of Audit:	January 2010	
Current Audit Opinion:	2	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	Moderate
<u>Key Findings and Recommendations</u> <p>King William School was externally assessed by Internal Audit against the DfES Financial Management Standard in Schools (FMSiS) and was given a conditional pass.</p> <p>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.</p>					