

# Appendix One

Planned activity	Planned days	Actual days	Status
<b>1. Core Financial Systems – Fundamental assurance</b>			
▪ General Ledger	8	8	Fieldwork completed
▪ Debtors	10	10	Fieldwork completed
▪ Creditor Payments	10	10	Fieldwork completed
▪ Payroll	10	9	Work in progress
▪ Budgetary Control	10	2	Deferred by management until 12 Jan 09
▪ Council Tax	10	10	Fieldwork completed
▪ Non Domestic Rates (NDR)	5	5	Final report
▪ Bank Reconciliations	10	1	To be completed in Q4
▪ Cashiers	8	8	Draft report
▪ Treasury Management	5	5	Draft report
▪ Housing Benefits	10	1	Planned week commencing 8 Dec
▪ Fixed Assets	5	4	Work in progress
▪ Housing Rents	10	10	Fieldwork completed
▪ Expenses (including members)	10	10	Draft report
▪ IFRS Healthcheck	5	0	To be arranged
▪ VAT	10	10	Fieldwork completed

Planned activity	Planned days	Actual days	Status
<b>2. Operational system reviews – risk based assurance</b>			
▪ Human Resources	20	1	Meetings held
▪ Regeneration	10	0	To be arranged
▪ Westbridge DLO	20	10	Call Out Arrangements (draft issued)
▪ Housing Management	8	8	Fieldwork completed
▪ Procurement/VFM	10	0	To be arranged
▪ Freedom of Information and Data Protection	10	10	Draft report
▪ Concessionary fares	10	0	To be arranged
▪ Environmental Health	5	5	Final report
▪ ICT audits	20	0	To be arranged

Planned activity	Planned days	Actual days	Status
<b>3. Strategic – performance assurance</b>			
▪ Risk management (including fraud risk management assessment)	15	15	Completed
▪ Governance – management information	15	5	Ongoing
▪ Performance management and improvement delivery	15	0	To be arranged

Planned activity	Planned days	Actual days	Status
<b>4. Other</b>			
<ul style="list-style-type: none"> <li>▪ Specific follow up reviews: <ul style="list-style-type: none"> <li>➤ Contract Audit (Capital Programme) and Legal Services</li> <li>➤ Grants to voluntary bodies</li> </ul> </li> <li>▪ General follow up</li> <li>▪ NFI</li> <li>▪ Contingency</li> <li>▪ Audit Management</li> </ul>	8	4	Work in progress
	10	10	TeamCentral maintenance and follow up
	12	1	Awaiting further instruction
	35	16	See below
	18	15	
<b>Total</b>	<b>377</b>	<b>203</b>	
<b>Work undertaken from Contingency</b>			
<ul style="list-style-type: none"> <li>▪ Grants verification work</li> <li>▪ Under/overs</li> <li>▪ Car Parking</li> </ul>	4	4	
	2	2	
	10	10	





# Appendix Two

Assignment	Critical	High	Medium	Low	Total	Overall assurance rating
08/09 NBC 01 Cashiers*	0	0	8	11	19	Limited*
08/09 NBC 02 Expenses (including members)*	0	0	4	7	11	Moderate*
08/09 NBC 03 Freedom of Information and Data Protection*	0	1	11	5	17	Limited*
08/09 NBC 04 Environmental Health	0	0	2	5	7	Moderate
08/09 NBC 05 Non Domestic rates	0	0	1	5	6	High
08/09 NBC 06 Call Out Arrangements*	0	3	7	0	10	No Assurance*
08/09 NBC 07 Treasury Management*	0	0	2	6	8	Moderate (with improvement)*
<b>Total</b>	<b>0</b>	<b>4</b>	<b>35</b>	<b>39</b>	<b>78</b>	

(\* denotes that report has been issued in draft and as such findings and assurance rating yet to be finalised.)

## Our assessment criteria are shown below:

Each of the issues identified has been categorised according to risk as follows:

Risk rating	Assessment rationale
 Critical	Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the <b>Authority's objectives</b> in relation to: <ul style="list-style-type: none"> <li>• the efficient and effective use of resources</li> <li>• the safeguarding of assets</li> <li>• the preparation of reliable financial and operational information</li> <li>• compliance with laws and regulations.</li> </ul>
 High	Control weakness that has or is likely to have a significant impact upon the achievement of key <b>system, function or process</b> objectives. This weakness, whilst high impact for the system, function or process does not have a significant impact on the achievement of the overall organisation objectives.
 Medium	Control weakness that: <ul style="list-style-type: none"> <li>• has a low impact on the achievement of the key system, function or process objectives;</li> <li>• has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.</li> </ul>
 Low	Control weakness that does not impact upon the achievement of key <b>system, function or process</b> objectives; however implementation of the recommendation would improve overall control.

**Overall assurance rating:**

<b>Level of assurance</b>	<b>Description</b>
<b>High</b>	Our work found some low impact control weaknesses which, if addressed would improve overall control. However, these weaknesses do not affect key controls and are unlikely to impair the achievement of the objectives of the system. Therefore we can conclude that the key controls have been adequately designed and are operating effectively to deliver the objectives of the system, function or process.
<b>Moderate</b>	There are some weaknesses in the design and/or operation of controls which could impair the achievement of the objectives of the system, function or process. However, either their impact would be less than high or they would be unlikely to occur.
<b>No</b>	There are weaknesses in the design and/or operation of controls which [in aggregate] have a significant impact on the achievement of key system, function or process objectives and may put at risk the achievement of organisation objectives.

# Appendix Three

## TEAMCENTRAL

Year	Number of recommendations made	Implemented / Closed	Outstanding
2006/07	225	200	25
2007/08	182 (2 reports to be added)	119	63
2008/09	Reports to be added Jan 09	N/a	N/a

The table below shows the position as at 20 November 2008.

Note:

- The table below does not show those reviews which no longer have current recommendations outstanding.
- Only finalised reports are tracked through TeamCentral, but in future draft reports not responded to within 2 months will also be added.



<b>Review and number of recommendations made Nov 08</b>	<b>Outstanding and overdue</b>	<b>Not yet due</b>	<b>Implemented awaiting verification</b>	<b>Closed</b>
Project : 06_07 Business Continuity Planning, IT Disaster Recovery - Business Continuity Planning, IT Disaster Recovery (6)	4	-	0	2
Project : 06_07 General Ledger Review - General Ledger Review (11)	0	-	3	8
Project : 06_07 HR & Payroll System Implementation Review - HR / Payroll System Implementation Review (10)	0	-	8	2
Project : 06_07 Human Resources - HR (11)	1	-	1	9
Project : 06_07 IT Procurement Review - IT Procurement Review (3)	1	-	0	2
Project : 06_07 Performance Indicator review - Performance Indicator review (16)	4	-	6	6
Project : 06_07 Review of Procurement Strategy - Review of Procurement Strategy (19)	0	-	11	8
Project : 06_07 Westbridge Procurement-follow up - Westbridge Procurement-follow up (5)	4	-	1	0
Project : 06_07 Westbridge Stores - follow up - Westbridge Stores - follow up (11)	11	-	0	0
Project : 07_08 NBC 01 - NNDR (4)	0	-	3	1
Project : 07_08 NBC 02 - Treasury Management (7)	0	-	7	0
Project : 07_08 NBC 03 - Council Tax (6)	0	-	6	0
Project : 07_08 NBC 04 - Voids Management (6)	3	-	3	0
Project : 07_08 NBC 06 - Cashiers (7)	0	-	6	1
Project : 07_08 NBC 09 - Payroll (19)	6	-	11	2
Project : 07_08 NBC 10 - Creditors (12)	4	-	4	4
Project : 07_08 NBC 11 - General Ledger (11)	0	2	9	0
Project : 07_08 NBC 12 - Debtors (18)	0	-	13	5
Project : 07_08 NBC 13 - Housing Benefits (15)	0	-	14	1
Project : 07_08 NBC 14 - Fixed Assets (12)	8	2	0	2
Project : 07_08 NBC 15 - Budgetary Control (5)	1	-	1	3
Project : 07_08 NBC 16 - Bank Reconciliations (18)	6	2	10	0
Project : 07_08 NBC 17 - Communications & Citizen Engagement Follow up (9)	2	5	0	2
Project : 07_08 NBC 18 - Planning Applications (9)	5	-	4	0
Project : 07_08 NBC 21 - Electrical Services (11)	6	-	0	5
Project : 07_08 NBC 22 - Contract & Legal Services (8)	1	6	0	1
Project 07_08 NBC 23 - Health & Safety (5)	4	-	0	1

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