

Appendix One

Planned activity	Planned days	Actual days	Status
1. Core Financial Systems – Fundamental assurance			
▪ General Ledger	8	8	Draft report
▪ Debtors	10	10	Fieldwork completed
▪ Creditor Payments	10	10	Draft report
▪ Payroll	10	10	Draft report
▪ Budgetary Control	10	10	Fieldwork completed
▪ Council Tax	10	10	Draft report
▪ Non Domestic Rates (NDR)	5	5	Final report
▪ Bank Reconciliations	10	2	Deferred at management request (March 09)
▪ Cashiers	8	8	Draft report
▪ Treasury Management	5	5	Final report
▪ Housing Benefits	10	2	Fieldwork
▪ Fixed Assets	5	5	Draft report
▪ Housing Rents	10	10	Draft report
▪ Expenses (including members)	10	10	Draft report
▪ IFRS Healthcheck	5	0	March 2009
▪ VAT	10	10	Draft report

Planned activity	Planned days	Actual days	Status
2. Operational system reviews – risk based assurance			
▪ Human Resources	20	2	Planning meetings held scope to be agreed 16 Feb
▪ Regeneration	10	2	February 2009
▪ Westbridge DLO	20	10	Call Out Arrangements (draft issued)
		10	Fuel usage - Fieldwork completed
▪ Housing Management	8	8	Draft report
▪ Procurement/VFM	10	1	March 09
▪ Freedom of Information and Data Protection	10	10	Final report
▪ Concessionary fares	10	1	February 2009
▪ Environmental Health	5	5	Final report
▪ ICT audits	20	4	Fieldwork (Agresso upgrade)

Planned activity	Planned days	Actual days	Status
3. Strategic – performance assurance			
<ul style="list-style-type: none"> ▪ Risk management (including fraud risk management assessment) ▪ Governance – management information ▪ Performance management and improvement delivery 	15	25	Completed (Final workshop Mon11 Feb)
	15	5	Ongoing
	15	0	March 2009

Planned activity	Planned days	Actual days	Status
4. Other			
<ul style="list-style-type: none"> ▪ Specific follow up reviews: <ul style="list-style-type: none"> ➤ Contract Audit (Capital Programme) and Legal Services ➤ Grants to voluntary bodies ▪ General follow up ▪ NFI ▪ Contingency ▪ Audit Management 	8	4	February 2009
	10	10	TeamCentral maintenance and follow up
	12	6	Data matches being investigated
	35	34	See below
	18	16	
Total	377	268	
Additional work			
<ul style="list-style-type: none"> ▪ Grants verification work ▪ Under/overs ▪ Car Parking ▪ Leisure Centre Income ▪ Petty Cash ▪ Investigation 	4	4	Completed
	2	2	Completed
	10	10	Draft report
	10	10	Field work completed
	-	-	Planned Feb 09
	12	8	Ongoing





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)
08/09 NBC 08 Car Parking*	0	6	8	1	15	No Assurance
08/09 NBC 09 Temporary Accommodation*	0	4	5	2	11	No Assurance
08/09 NBC 10 Housing Rents*	0	5	8	1	14	No Assurance
08/09 NBC 11 General Ledger*	0	0	6	6	12	Limited Assurance
08/09 NBC12 Creditors*	0	1	10	5	16	Agresso – Moderate Uniclass – No Assurance
08/09 NBC 13 Council Tax*	0	0	3	4	7	Moderate
08/09 NBC 14 Fixed Assets*	1	0	7	4	12	No Assurance
08/09 NBC 15 Payroll*	0	3	11	8	22	No Assurance
Total	1	23	93	70	187	

(* 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 Authority's objectives in relation to: <ul style="list-style-type: none"> • the efficient and effective use of resources • the safeguarding of assets • the preparation of reliable financial and operational information • compliance with laws and regulations.
 High	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process 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"> • has a low impact on the achievement of the key system, function or process objectives; • has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.
 Low	Control weakness that does not impact upon the achievement of key system, function or process objectives; however implementation of the recommendation would improve overall control.

Overall assurance rating:

Level of assurance	Description
High	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.
Moderate	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.
No	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	210	15
2007/08	186	144	42 (10 not yet due)
2008/09	35	7	28 (12 not yet due)

The table below shows the position as at 31 January 2009.

Note:

- The table below does not show those reviews which no longer have current recommendations outstanding.
- Only finalised reports are being tracked through TeamCentral
- Management have not had chance to provide updates for 2008/09 recommendations.

Review and number of recommendations made as at Jan 09	Outstanding and overdue	Not yet due	Imp. awaiting verification	Closed
Project : 06_07 Business Continuity Planning, IT Disaster Recovery - Business Continuity Planning, IT Disaster Recovery (6)	4	-	-	2
Project : 06_07 HR & Payroll System Implementation Review - HR / Payroll System Implementation Review (10)	-	-	8	2
Project : 06_07 Human Resources - HR (11)	1	-	1	9
Project : 06_07 Performance Indicator review - Performance Indicator review (16)	3	-	7	6
Project : 06_07 Review of Procurement Strategy - Review of Procurement Strategy (19)	-	-	11	8
Project : 06_07 Westbridge Procurement-follow up - Westbridge Procurement-follow up (5)	4	-	1	-
Project : 06_07 Westbridge Stores - follow up - Westbridge Stores - follow up (11)	3	-	8	-
Project : 07_08 NBC 03 - Council Tax (6)	-	-	6	-
Project : 07_08 NBC 04 - Voids Management (6)	-	-	5	1
Project : 07_08 NBC 06 - Cashiers (7)	-	-	6	1
Project : 07_08 NBC 09 - Payroll (19)	4	-	13	2
Project : 07_08 NBC 10 - Creditors (12)	3	-	5	4
Project : 07_08 NBC 11 - General Ledger (11)	-	1	10	-
Project : 07_08 NBC 12 - Debtors (18)	-	-	13	5
Project : 07_08 NBC 13 - Housing Benefits (15)	-	-	14	1
Project : 07_08 NBC 14 - Fixed Assets (12)	4	1	5	2
Project : 07_08 NBC 15 - Budgetary Control (5)	1	-	1	3
Project : 07_08 NBC 16 - Bank Reconciliations (18)	5	-	13	-
Project : 07_08 NBC 17 - Comms-Citizen Engagement & Partnership Follow up (9)	2	5	-	2
Project : 07_08 NBC 18 - Planning Applications (9)	5	-	4	-
Project : 07_08 NBC 21 - Electrical Services (11)	3	-	3	5
Project : 07_08 NBC 22 - Contract & Legal Services (8)	1	3	2	2
Project : 07_08 NBC 23 - Health & Safety (9)	4	-	-	5
Project : 08_09 NBC 02 - Freedom of Information & Data Protection (15)	-	11	4	-
Project : 08_09 NBC 04 - Environmental Health (6)	2	1	3	-
Project : 08_09 NBC 05 - Non-Domestic Rates (NDR) (6)	6	-	-	-
Project : 08_09 NBC 07 - Treasury Management (8)	8	-	-	-

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