

# Appendix One

Planned activity	Planned days	Actual days	Status
<b>1. Core Financial Systems – Fundamental assurance</b>			
▪ General Ledger	8	7	Work in progress
▪ Debtors	8	1	Planned week commencing 2 November
▪ Creditor Payments	10	1	Planned week commencing 9 November
▪ Payroll	10	1	Planned week commencing 23 November
▪ Budgetary Control	8	1	Planned week commencing 30 November
▪ Council Tax	8	1	Planned week commencing 30 November
▪ Non Domestic Rates (NDR)	6	6	Final Report
▪ Bank Reconciliations	10	0	To be confirmed
▪ Cashiers	8	8	Controls work performed
▪ Treasury Management	8	1	Planned week commencing 23 November
▪ Housing Benefits	10	1	Quarter 4
▪ Fixed Assets	6	1	Quarter 4
▪ Housing Rents	8	1	Planned December 2009
▪ Miscellaneous Income	5	2	Controls work performed
▪ IFRS Healthcheck	5	0	Quarter 4
▪ PAYE	10	1	Scope being agreed

Planned activity	Planned days	Actual days	Status
<b>2. Operational system reviews – risk based assurance</b>			
▪ Legal Service	10	9	Fieldwork completed
▪ Human Resources	15	1	Scope being agreed
▪ Grounds Maintenance	10	10	Draft Report
▪ Contract Audit	10	0	Quarter 4
▪ Partnerships	10	1	Scope being agreed
▪ Citizen Engagement (Including Housing Tenants)	8	0	Quarter 4
▪ ICT audit	20	0	Quarter 3/4
▪ Home Renovation Grants	10	10	Final Report
▪ Health and Safety	8	8	Final Report
▪ Closedown reports	10	0	Quarter 4

Planned activity	Planned days	Actual days	Status
<b>3. Strategic – performance assurance</b> <ul style="list-style-type: none"> <li>▪ Risk management &amp; Business Continuity Arrangements</li> <li>▪ Governance – management information</li> <li>▪ Performance management and improvement delivery</li> <li>▪ Anti fraud and corruption</li> </ul>	<p style="text-align: center;">15</p> <p style="text-align: center;">10</p> <p style="text-align: center;">10</p> <p style="text-align: center;">15</p>	<p style="text-align: center;">13</p> <p style="text-align: center;">0</p> <p style="text-align: center;">0</p> <p style="text-align: center;">0</p>	<p style="text-align: center;">Fieldwork completed</p> <p style="text-align: center;">Quarter 3/4</p> <p style="text-align: center;">(work deferred at request of management)</p> <p style="text-align: center;">Quarter 3/4</p>

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>➤ Freedom of Information &amp; Data Protection</li> <li>➤ VAT</li> </ul> </li> <li>▪ General follow up</li> <li>▪ NFI</li> <li>▪ Audit Management</li> </ul>	<p style="text-align: center;">5</p> <p style="text-align: center;">10</p> <p style="text-align: center;">12</p> <p style="text-align: center;">18</p>	<p style="text-align: center;">5</p> <p style="text-align: center;">8</p> <p style="text-align: center;">12</p> <p style="text-align: center;">10</p>	<p style="text-align: center;">Draft Report</p> <p style="text-align: center;">Draft Report</p> <p style="text-align: center;">TeamCentral maintenance and follow up</p> <p style="text-align: center;">Data matches being investigated</p>
<b>Total</b>	<b>334</b>	<b>120</b>	





# Appendix Two

Assignment	Critical	High	Medium	Low	Total	Overall assurance rating	Direction of travel
09_10 NBC 01 NDR	0	0	3	7	<b>10</b>	Moderate	↓
09_10 NBC 02 Home Renovation and Disabled Facilities Grants	0	1	6	4	<b>11</b>	Moderate	N/a
09_10 NBC 03 Health & Safety	0	0	1	2	<b>3</b>	Moderate (with improvement)	↑
*09_10 NBC 04 Grounds Maintenance	0	3	4	0	<b>7</b>	No Assurance	N/a
*09_10 NBC 05 Freedom of Information and Data Protection Follow up	0	0	0	8	<b>1</b>	N/a	N/a
*09_10 NBC 06 VAT Follow up	0	0	1	0	<b>0</b>	N/a	N/a
<b>Total</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
2007/08	186	174	12
2008/09	285	167	118 (19 not yet due)
2009/10	22	11	11 (5 not yet due)

The table below shows the position as at 30 September 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



<b>Review and number of recommendations still pending as at 30 September 2009</b>	<b>Outstanding &amp; overdue</b>	<b>Not yet due</b>	<b>Imp. Awaiting verification</b>	<b>Closed</b>
Project : 07_08 NBC 17 – Communications. -Citizen Engagement & Partnership Follow up (9)	1	-	1	7
Project : 07_08 NBC 18 - Planning Applications (9)	5	-	4	-
Project : 07_08 NBC 21 - Electrical Services (11)	2	-	1	8
Project : 07_08 NBC 22 - Contract & Legal Services (8)	1	-	5	2
Project : 08_09 NBC 01 - Cashiers (19)	4	-	13	2
Project : 08_09 NBC 02 - Freedom of Information & Data Protection (15)	8	1	6	-
Project : 08_09 NBC 03 – Expenses (11)	2	6	3	-
Project : 08_09 NBC 04 - Environmental Health (6)	1	-	5	-
Project : 08_09 NBC 06 – Call Out Arrangements (10)	2	4	4	-
Project : 08_09 NBC 08 - Housing Rents (14)	9	-	1	4
Project : 08_09 NBC 09 - Car Parking Income (15)	2	2	11	-
Project : 08_09 NBC 10 – Payroll (22)	2	7	13	-
Project : 08_09 NBC 12 - Fixed Assets (12)	3	4	1	4
Project : 08_09 NBC 13 - Creditors (16)	2	7	7	-
Project : 08_09 NBC 14 - Debtors (18)	4	2	11	1
Project : 08_09 NBC 15 - General Ledger (11)	1	-	8	2
Project : 08_09 NBC 16 - Budgetary Control (4)	1	2	1	-
Project : 08_09 NBC 17 - Fuel Management (11)	10	1	-	-
Project : 08_09 NBC 18 - Housing Management - Temporary Accommodation (11)	10	-	-	1
Project : 08_09 NBC 19 - Leisure Centre Income (17)	6	-	7	4
Project : 08_09 NBC 20 - Petty Cash (10)	-	9	1	-
Project : 08_09 NBC 21 - Concessionary Fares (6)	1	-	5	-
Project : 08_09 NBC 22 - VFM/Procurement (11)	3	3	5	-
Project : 08_09 NBC 23 - VAT (5)	-	2	3	-
Project : 08_09 NBC 24 – Agresso 5.5 Post Implementation Review (9)	2	2	5	-
Project : 08_09 NBC 25 – Regeneration and LDS (4)	0	-	4	-
Project : 09_10 NBC 01 - NNDR (10)	-	-	9	1
Project : 09_10 NBC 02 - Home Renovations and Disabled Facilities Grants (9)	5	4	-	-
Project : 09_10 NBC 03 - Health and Safety (3)	1	1	-	1

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