

Appendix One

Planned activity	Planned days	Actual days	Status
1. Core Financial Systems – Fundamental assurance			
▪ General Ledger	8	8	Draft Report
▪ Debtors	8	8	Draft Report
▪ Creditor Payments	10	10	Final Report
▪ Payroll	10	10	Draft Report
▪ Budgetary Control	8	8	Final Report
▪ Council Tax	8	8	Final Report
▪ Non Domestic Rates (NDR)	6	6	Final Report
▪ Bank Reconciliations	10	10	Draft report
▪ Cashiers	8	8	Draft report (replaced by cash collection review)
▪ Treasury Management	8	8	Draft Report
▪ Housing Benefits	10	10	Draft Report
▪ Fixed Assets	6	6	Draft Report
▪ Housing Rents	8	8	Draft Report
▪ Miscellaneous Income	5	5	Draft report (replaced by cash collection review)
▪ IFRS Healthcheck	5	0	No longer applicable
▪ PAYE	10	9	Draft Report

Planned activity	Planned days	Actual days	Status
2. Operational system reviews – risk based assurance			
▪ Legal Services	10	10	Final Report
▪ Human Resources	15	15	Draft Report
▪ Grounds Maintenance	10	10	Final Report
▪ Contract Audit	10	0	(work deferred at request of management)
▪ Partnerships	10	10	Draft Report
▪ Citizen Engagement (Including Housing Tenants)	8	7	Fieldwork completed
▪ ICT audit	20	4	Fieldwork underway
▪ Home Renovation Grants	10	10	Final Report
▪ Health and Safety	8	8	Final Report
▪ Closedown reports	10	0	No longer applicable

Planned activity	Planned days	Actual days	Status
3. Strategic – performance assurance			
▪ Risk management & Business Continuity Arrangements	15	15	Final Report
▪ Governance – management information	10	9	Survey Completed – Report due at the end of March
▪ Performance management and improvement delivery	10	0	(work deferred at request of management)
▪ Anti fraud and corruption	15	1	Fieldwork commencing 15 th March

Planned activity	Planned days	Actual days	Status
4. Other			
▪ Specific follow up reviews:	5	5	
➤ Freedom of Information & Data Protection			Draft Report
➤ VAT			Draft Report
▪ General follow up	10	14	TeamCentral training maintenance and follow up
▪ NFI	12	15	Data matches investigated
▪ Audit Management	18	17	
Total	334	277	
Revised Total taking account of deferral of Performance Management review contracts review and removal of closedown reports and IFRS review	299		

Appendix Two





Assignment	Critical	High	Medium	Low	Total	Overall assurance rating	Direction of travel
09_10 NBC 01 NNDR	0	0	3	7	10	Moderate	↓
09_10 NBC 02 Home Renovation and Disabled Facilities Grants	0	1	6	4	11	Moderate	N/a
09_10 NBC 03 Health & Safety	0	0	1	2	3	Moderate (with improvement)	↑
09_10 NBC 04 Grounds Maintenance	0	3	4	0	7	No Assurance	N/a
*09_10 NBC 05 Freedom of Information and Data Protection Follow up	0	0	0	8	8	N/a	N/a
*09_10 NBC 06 VAT Follow up	0	0	1	0	1	N/a	N/a
09_10 NBC 07 Legal Services	0	1	3	1	5	Moderate	N/a
09_10 NBC 09 Risk Management & Business Continuity	0	0	7	6	13	Moderate	N/a
*09_10 NBC 10 General Ledger	0	0	5	2	7	Moderate	↑
*09_10 NBC 11 Cash Collection	0	0	8	2	10	Moderate	N/a
*09_10 NBC 12 Debtors	0	4	1	5	10	No Assurance	↑ (limited improvement)
09_10 NBC 13 Creditors	0	0	10	2	12	Agresso – Moderate Uniclass – No	↔

						Assurance	
*09_10 NBC 14 Housing Rents	0	0	5	7	12	Moderate	↑
*09_10 NBC 15 Treasury Management	0	0	0	0	0	High	↑
*09_10 NBC 16 Payroll	0	2	4	5	11	Limited	↑
09_10 NBC 17 Council Tax	0	0	4	1	5	Moderate	↔
09_10 NBC 18 Budgetary Control	0	0	0	0	0	High	↑
09_10 NBC 19 Partnerships	0	1	5	1	7	Limited	N/a
*09_10 NBC 20 Bank reconciliations	0	0	3	2	5	Moderate	↑
*09_10 NBC 21 Housing Benefits	0	1	2	1	4	Moderate	↑
*09_10 NBC 22 Human Resources	0	0	1	4	5	High	N/a
Total	0	13	73	60	146		

(* 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 February 2010

Year	Number of recommendations made	Implemented / Closed	Outstanding
2008/09	284	263	21 (14 not yet due)
2009/10	63	39	24 (23 not yet due)

The table below shows the position as at end of February 2010.

Note:

- Only finalised reports are being tracked through TeamCentral

Review and number of recommendations still pending as at end of February 2010	High Risk & Outstanding (Includes overdue and not yet due)	Outstanding & overdue	Not yet due	Imp. Awaiting verification	Closed
Project : 08_09 NBC 01 - Cashiers (19)	-	-	-	-	19
Project : 08_09 NBC 02 - Freedom of Information & Data Protection (15)	1	1	2	12	-
Project : 08_09 NBC 03 – Expenses (11)	-	-	-	10	1
Project : 08_09 NBC 04 - Environmental Health (6)	-	-	-	6	-
Project : 08_09 NBC 05 - NNDR (6)	-	-	-	-	6
Project : 08_09 NBC 06 – Call Out Arrangements (10)	1	2	3	5	-
Project : 08_09 NBC 07 – Treasury Management (8)	-	-	-	-	8
Project : 08_09 NBC 08 - Housing Rents (14)	-	-	-	9	5
Project : 08_09 NBC 09 - Council Tax (6)	-	-	-	6	-
Project : 08_09 NBC 10 – Payroll (22)	-	-	1	17	4
Project : 08_09 NBC 11 - Car Parking Income (15)	1	1	2	11	1
Project : 08_09 NBC 12 - Fixed Assets (12)	-	-	-	7	5
Project : 08_09 NBC 13 - Creditors (16)	-	-	-	-	16
Project : 08_09 NBC 14 - Debtors (18)	-	-	-	14	4
Project : 08_09 NBC 15 - General Ledger (11)	-	-	-	9	2
Project : 08_09 NBC 16 - Budgetary Control (4)	-	-	-	-	4
Project : 08_09 NBC 17 - Fuel Management (11)	1	3	-	7	1
Project : 08_09 NBC 18 - Housing Management - Temporary Accommodation (11)	-	-	-	-	11
Project : 08_09 NBC 19 - Leisure Centre Income (17)	-	-	-	13	4
Project : 08_09 NBC 20 - Petty Cash (10)	1	-	5	3	2
Project : 08_09 NBC 21 - Concessionary Fares (6)	-	-	-	6	-
Project : 08_09 NBC 22 - VFM/Procurement (11)	-	-	1	10	-
Project : 08_09 NBC 23 - VAT (5)	-	-	-	5	-

Review and number of recommendations still pending as at end of February 2010	High Risk & Outstanding (Includes overdue and not yet due)	Outstanding & overdue	Not yet due	Imp. Awaiting verification	Closed
Project : 08_09 NBC 24 – Agresso 5.5 Post Implementation Review (8)	-	-	-	7	1
Project : 08_09 NBC 24a – Housing Benefits (8)	-	-	-	8	-
Project : 08_09 NBC 25 – Regeneration and LDS (4)	-	-	-	2	2
Project : 09_10 NBC 01 - NNDR (10)	-	-	-	9	1
Project : 09_10 NBC 02 - Home Renovations and Disabled Facilities Grants (9)	-	-	-	2	7
Project : 09_10 NBC 03 - Health and Safety (3)	-	-	-	2	1
Project : 09_10 NBC 04 – Grounds Maintenance (7)	3	1	6	-	-
Project : 09_10 NBC 07 – Legal Services (5)	-	-	1	4	-
Project : 09_10 NBC 09 – Risk Management and Business Continuity (13)	-	-	6	7	-
Project : 09_10 NBC 13 – Creditors (12)	-	-	11	1	-
Project : 09_10 NBC 17 – Council Tax (5)	-	-	-	5	-

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