

Audit Committee – 23 June 2008

Internal Audit Activity for the Year Ending 31 March 2008

Summary of report

This report presents internal audit's activity for the year ending 31 March 2008, outlining ongoing and completed work and providing performance information.

Recommendations

- 1. To note that in 2007/8 internal audit had delivered on all of its performance targets, maintaining a high level of overall performance for the year.**
- 2. To select, for detailed scrutiny, a sample of completed audit reports from the list at Appendix 4.**



James Walsh – Assistant Director - Finance (CFO)

13 June 2008

Governance issues

The Audit Committee's activities include ensuring that an effective internal control environment is maintained and regular and ongoing scrutiny of internal audit work. This report supports the committee in exercising that role.

The Accounts & Audit Regulations 2003, as amended by the 2006 regulations, require councils to maintain an adequate and effective system of internal audit of accounting records and system of internal control in accordance with proper practices in relation to internal control. Under s151 of the Local Government Act 1972, the council has designated the assistant director - finance as the chief finance officer, who is responsible for making arrangements for the proper administration of the council's financial affairs.

Resource and legal considerations

The cost of providing internal audit is fully charged to services based on audit activity.

Citizen impact

Internal audit work is intended to ensure that effective systems of internal control are in place. This protects the council and its officers and provides an assurance to chargepayers regarding the security of our operations.

Performance management and risk management Issues

Many Audit Committee activities are an important and integral part of the council's performance management and corporate governance frameworks. The internal audit strategic plan is risk assessed to ensure areas most at risk are examined as a priority. **Appendix 5** shows quality targets and performance indicators (PIs) as summarised below.

Quality Targets/PIs (e.g. Response Time)	% Target	% Achieved 2007/08	% Achieved 2006/07
Audits completed within planned time	95	95	96
Spending within budget	100	100	100
Productivity rate	65	69.2	73.1
Audit plan achievement	95	96.9	96.0
Report issued within 10 working days of exit meeting	80	97	84
Actions agreed	95	99	98
Returned customer questionnaires to show satisfaction	95	100	100
Overall perception of service quality from Council wide corporate services' survey	95	-	96

At the year end, the service had delivered in all of its performance targets, maintaining a high level of overall performance for the year.

On completion of an audit review, an action plan is agreed with the relevant directorate manager who is then responsible for ensuring its implementation. A level of 74% and 79% respectively has been achieved in each of the previous 2 years against a target of 95%. A level of 78% was achieved at the year end.

Implementation of agreed actions is directorate managers' responsibility, and it is important that agreed actions are promptly dealt with by accountable managers as this helps to secure and strengthen the internal control environment. In order to assist with performance improvement in this area, an audit follow up process is in place which is briefly described as follows:

- Internal audit advise all managers subject to audit review that failure to implement agreed actions may result in their being called to the Audit Committee to provide explanation.
- Within a short period of completing the review, formal confirmation is sought from the manager that agreed actions contained within the audit report action plan have been implemented. This will require, without exception, formal responses to be received from a manager to confirm actions taken.
- A schedule of audit jobs with actions agreed and those formally confirmed as implemented by managers is presented quarterly to executive directors.

- The schedule now appears on directorate management team agendas and executive directors seek formal confirmation from their managers that agreed actions have been progressed by the agreed dates, and that their managers have formally responded to audit correspondence.
- For Annual Governance Statement (AGS) purposes executive and assistant directors are required to sign and return their schedule to internal audit confirming that managers have taken appropriate action to implement agreed actions.

Confirmation of implemented actions is sought by auditors at the next audit visit

Consultation

The proposed annual work plan was discussed with relevant senior directorate managers during April and May 2007. Following completion of each piece of audit work, and before issuing the final version, the manager's agreement to implement action(s) listed in the audit report action plan is obtained.

Background papers

Internal audit reports/quarterly monitoring reports.

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INTERNAL AUDIT - REPORT FOR THE YEAR ENDING 31 MARCH 2008

Audit Plan, Performance and Resourcing

Internal audit coverage is determined using a risk assessment and high risk areas are audited as a priority. **Appendix 1** shows planned activity for 2007/8; summarised below:

2006/7		FULL YEAR WORK PLAN DETAILS	2007/8	
DAYS	%		Days	%
1,367	61	Systems/probity (incl computer, contract , council strategic)	1,401	60
889	39	Irregularity/consultancy requiring urgent attention	951	40
2,256	100	TOTAL	2,352	100

Appendix 2 compares actual against planned activity for the year and is summarised below.

DESCRIPTION	Estimated days for year	Actual days for year	%
Available weekdays	3,119	3,201	
Less: allowances:			
Leave, bank holidays	(-) 474	(-) 405	
Administration	(-) 149	(-) 162	
Contingency/other lost time (inc sickness)	(-) 79	(-) 201	
Vacancies	-	(-) 415	
Training & development	(-) 65	(-) 94	
SUB TOTAL	2,352	1,924	
Time allocation:			
Systems/probity	1,401	1,302	67
Irregularity/consultancy	951	646	33
TOTAL	2,352	1,948	100

The Appendix shows that although 2,352 net productive days were estimated to be available, actual days were 428 less, at 1,924 days. This was due to unbudgeted sickness/medical appointments (34 days), compassionate/special leave (1 day), higher contingency / admin (100 days), vacancies (415 days) and additional training (29 days) but was offset by additional work undertaken by our partners (62 days) and additional days available (20 days) due to a change in working hours and savings of 69 days on leave and bank holidays.

At 1 April 2007, the service's establishment comprised 13 posts. The structure and team responsibilities are shown at **Appendix 3**. One auditor resigned wef 4 May 2007 and another on 26 October 2007. At the year end the service carried a vacant full time and part time auditor position (1.5). Interviews for 1.5 auditor positions were held in May 2007 and for 2.5 positions in December 2007. This resulted in one auditor position only being filled wef 2 January 2008.

Audit Work Allocation and Charging Basis

In March 2007 proposed work programmes and charges for 2007/8 were sent to executive directors and other senior managers. During April and May 2007 meetings took place with most of those officers to discuss and receive feedback on the proposals.

Each auditor had a personal annual work plan and was responsible for planning, monitoring and achieving their workload. All were aware of the service's quality indicators and the need to not exceed planned times without prior approval from their manager. Where actual time exceeds planned time due to issues arising in the service being audited, additional costs were charged to the relevant service.

Performance

Overall Level

Based on the summary of actual time spent on assignments shown on **Appendix 2**, the productive/non-productive apportionment for 2007/2008 was as follows:

2006/07		2007/08		
%	Description	Days	Total Days	%
	Total available days		3,201	
	Less: vacancies		(-) 415	
100.0			2,786	100.0
	Non productive:			
14.6	Bank holidays/annual leave	405		14.5
1.0	Sickness/medical appointments	34		1.2
4.9	Administration	162		5.8
4.5	Contingency	166		6.0
0.5	Compassionate/special leave	1		-
0.2	Training – post entry	21		0.8
0.9	Training – other	73		2.6
0.3	Paternity Leave	0		-
			(-) 862	
73.1	Productive days		1,924	69.1
100.0				100.0

One of the service's performance targets was to achieve 65% productive time. It was pleasing to note that this achievement level remained above target.

A key performance target was to achieve 95% of the jobs detailed within the agreed audit plan. Our target has been overachieved in recent years despite higher than estimated time being spent on fraud, irregularity and consultancy work placing pressure on the service. 2007/08 was slightly different in that less time was required for irregularity / consultancy (305 days) and auditors responsible for this work were able to undertake the planned regularity work allocated to the vacant auditor positions. A small amount of work was allocated to our audit partner HW Controls and Assurance.

The 96.9% was achieved as follows:

Year	No of Jobs	No Completed	% Completed
2003/04	219	205	93.6
2004/05	165	157	95.1
2005/06	160	154	96.2
2006/07	175	168	96.0
2007/08	160	155	96.9

WMLGA

The second year of this contract continued and project reviews were completed. Recharge invoices were submitted for payment.

Irregularity/Consultancy Work

This partly relates to potentially fraudulent activity reported under financial and contract rule 5 in respect of irregularities and confidential reporting in accordance with the Council's whistleblowing policy and the '*Anti Fraud and Anti Corruption Policy and Strategy*'. The service also undertook consultancy / advisory work, including corporate projects and initiatives, at the request of senior managers. As referred to earlier the service tackled a lower than anticipated number of irregularity/fraud inquiries during the period and although the 2007/8 plan had 951 days for irregularity / consultancy work, 646 days were charged (305 less).

Probity/Systems Work

Nearly all assignments were completed within planned timescales during the period.

Computer Audit

This work was undertaken by our audit partner and the programme comprised eight projects; Fiscom and Financial Assessment Calculator, Nurrcis, Paris, housing benefits EDMS, change management, acquisition & disposal of information assets, IT governance and Oracle CRM. Issues of concern were noted in 4 of these reviews and action plans to improve arrangements agreed with managers.

Contract Audit

12 final accounts with a value of nearly £16m were cleared during the year. Advice on procedural improvements was provided on these accounts, along with other advice and assistance, to senior managers on financial and contract rules and the development of safe contracting processes. 5 contract systems were also reviewed and concerns reported in relation to 3 of them. Actions to improve arrangements are progressing with several directorate officers.

Contingency (including sickness/absence)

This overhead was continuously monitored to ensure charges were minimised. The charge to contingency was higher than anticipated due to staff instruction (new employee 38 days), new audit manual preparation (19 days), recruitment exercises (25 days) and new audit website and reporting / costing package (10 days).

Overall Budget Position

The service stayed within its approved budget spend for the year. Where possible, audit officers spent less time on certain projects to enable the resultant savings to be used in covering audit assignments which would otherwise not have been undertaken. As referred to earlier, resources were also available within budget to enable work to be undertaken by our partner.

Progress Reports to Services

Directorates were charged monthly based on a share of the annual planned time for routine, regularity and system audits. Actual costs for irregularity/unplanned work were charged monthly based on time actually spent on projects. **Appendix 4** shows work completed and/or near completion. Of the 1,185 suggested actions made 1,177 (99%) were agreed for implementation. Relevant managers were responsible for ensuring these were promptly implemented.

Performance Management

Internal audit has for a number of years participated in the CIPFA national benchmarking club. As part of this exercise the service continued to compare itself with upper quartile authorities to set even more challenging targets for improvement while also improving processes and achievement. Local performance indicators (PIs) at **Appendix 5** show that the service achieved in its indicators applicable for the year.

The PI relating to agreed actions confirmed as implemented has improved over the last 2 years to 74% and 79% respectively. A slight reduction in this level to 78% was achieved for the current year.

A number of initiatives have been introduced to improve performance in this area and have included; managers now having to respond, without exception, to internal audit requests for confirmation of actions implemented and directorate leadership teams receiving quarterly schedules of reports / agreed action status and requiring their managers to confirm to them the accuracy of responses provided to internal audit in relation to agreed actions implemented.

For Annual Governance Statement (AGS) purposes all executive / assistant directors are required to sign off the end of year schedule stating that they are satisfied that appropriate steps have been taken by their managers to implement the agreed actions.

Training & Development

The recently appointed auditor has commenced her CIPFA 2nd year, a Principal Auditor has now passed 3 papers of 4 towards his MIA qualification, and 5 auditors have now completed the CIPFA Certificate in Investigative Practice.

Other Initiatives

The service continues to work towards achieving the requirements of the Race Relations (Amendment) Act 2000 and the Commission for Racial Equality Standard for Local Government. The service is part of the finance, law and performance equalities board and is currently working towards achieving level 3 of the Commission for Racial Equality Standard for Local Government. The service has a current *Investors in People* recognition.

INTERNAL AUDIT– AUDIT FULL YEAR PLANNED TIME 2007/08

	Team 1	Team 2	Comp Audit	CIA	Grand Total
Available days	<u>1,305</u>	<u>1,443</u>	<u>110</u>	<u>261</u>	<u>3,119</u>
Allowances					
Annual Leave	129	150	-	30	309
Bank Holidays	67	83	-	15	165
Sickness	-	-	-	-	-
Sub Total (a)	<u>196</u>	<u>233</u>	<u>-</u>	<u>45</u>	<u>474</u>
Administration	20	20	-	109	149
Contingency	50	28	-	1	79
Training – Post Entry	6	4	-	-	10
- Other	23	27	-	5	55
Sub total (b)	<u>99</u>	<u>79</u>	<u>-</u>	<u>115</u>	<u>293</u>
PLAN DAYS AVAILABLE	<u>1,010</u>	<u>1,131</u>	<u>110</u>	<u>101</u>	<u>2,352</u>
Allocation :					
FR6/Unplanned	437	465	-	49	951
Systems	467	211	-	15	693
Regularity	81	305	-	20	406
Computer	-	-	110	-	110
Contracts	-	118	-	-	118
Council Strategic	25	32	-	17	74
TOTAL	<u>1,010</u>	<u>1,131</u>	<u>110</u>	<u>101</u>	<u>2,352</u>

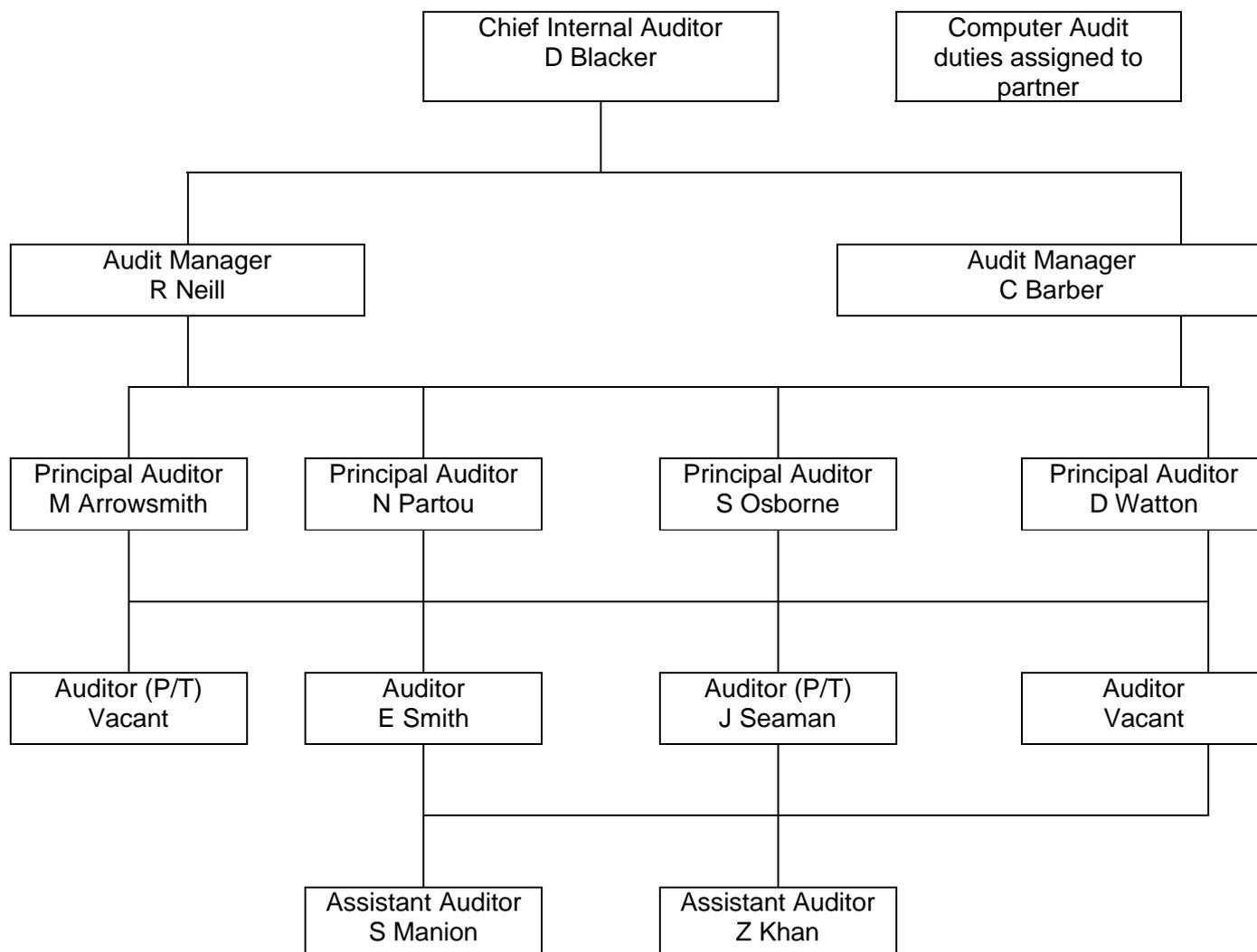
INTERNAL AUDIT– AUDIT ACTUAL TIME – YEAR ENDING 31 MARCH 2008

APPENDIX 2

						ORIGINAL YEAR	DIFFERENCE
	Team 1	Team 2	CIA	Cons	Total	Full Year	Col (7) - Col (6)
	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Available days (a)	1,306	1,462	261	172	3,201	3,119	82
Less:							
Annual Leave	116	114	23	-	253	309	56
Bank Holidays	65	72	15	-	152	165	13
Elections	-	1	1	-	2	2	-
Compassionate Leave	1	-	-	-	1	-	(-) 1 loss
Vacancies	178	237	-	-	415	-	(-) 415 loss
Sickness/Medical Appointments	21	12	1	-	34	-	(-) 34 loss
Administration	24	56	82	-	162	149	(-) 13 loss
Contingency	99	65	-	-	164	77	(-) 87 loss
Training - Post Entry	21	-	-	-	21	10	(-) 11 loss
- Other	28	28	17	-	73	55	(-) 18 loss
Sub Total (b)	553	585	139	-	1,277	767	(-) 510 loss
Plan days available (a) - (b)	753	877	122	172	1,924	2,352	428 less days available
Comprising:							
Unplanned	304	270	72	-	646	951	305
Systems/Regularity/VFM	454	486	59	102	1,101	1,173	72
Computer	2	1	1	70	74	110	36
Contract	2	124	1	-	127	118	(-) 9
GRAND TOTAL	762	881	133	172	1,948	2,352	404 less days available

INTERNAL AUDIT

1) Establishment and 2) Team Responsibilities - 31 March 2008



2) Committee/Service Area Responsibilities

Team 1:

- Finance
- Performance
- Legal Services (inc democratic)
- Human Resources
- Children & Families
- Communications
- Adult Services
- Housing Services
- ICT
- Business Support

Team 2:

- Economic Regeneration
- Physical Regeneration
- Environmental Regeneration
- Walsall Borough Strategic Partnership
- New Deal
- Built Environment
- Safer Walsall Borough Partnership
- Neighbourhood Partnership & Programmes
- Leisure Culture & Lifelong Learning
- Education Client/Schools
- Youth Services
- Procurement
- Contract
- Computer

Ongoing	Draft	Final	Date of Final Report	Recommendations					Date of Last Audit	Conclusions
				Current Made	Agreed	Agreed	Act'd	Not Due		
Schools		Sheffield Sports & Community College (*)	10.08.07	31	31	29	24	-	2004/05	The financial and other systems operating at Sheffield Sports & Community College were found to be of an adequate standard. A number of good practices were noted during the audit although there are some areas which require improvement, particularly in relation to the operational controls within purchasing, income and assets and security arrangements. However, the prompt implementation of recommendations contained within this audit report will assist in enhancing procedures undertaken. Of the 29 agreed recommendations which remain applicable from the 2004/05 audit report, 24 have been successfully implemented. The 5 unimplemented recommendations, have been reiterated in this report, marked (*) in the action plan.
		Mary Elliot Special School	13.12.07	7	7	-	-	-	-	Compliant with FMSiS.
		Delves Junior	13.12.07	6	6	-	-	-	-	Compliant with FMSiS.
		Pheasey Park Farm JMI	26.10.07	4	4	-	-	-	-	Compliant with FMSiS.
		Castle Special School	26.10.07	10	10	-	-	-	-	Compliant with FMSiS.
		Alumwell Junior	18.04.08	9	9	-	-	-	-	Compliant with FMSiS.
		Bentley Drive JMI	13.02.08	9	9	-	-	-	-	Compliant with FMSiS.
		Blackwood JMI	02.04.08	2	2	-	-	-	-	Compliant with FMSiS.
		Bentley West JMI	20.03.08	5	5	-	-	-	-	Compliant with FMSiS.
		Birchills JMI	06.03.08	17	17	-	-	-	-	Compliant with FMSiS.
		Busill Jones JMI	05.03.08	6	6	-	-	-	-	Compliant with FMSiS.
		Chuckery JMI	11.04.08	9	9	-	-	-	-	Compliant with FMSiS.
		Cooper & Jordan JMI	15.02.08	6	6	-	-	-	-	Compliant with FMSiS.
		Edgar Stammers JMI	17.01.08	10	10	-	-	-	-	Compliant with FMSiS.
		Hatherton JMI	23.04.08	17	17	-	-	-	-	Non compliant with FMSiS
		Hillary Street JMI	14.02.08	14	14	-	-	-	-	Non compliant with FMSiS
		Leighswood JMI	03.01.08	4	4	-	-	-	-	Compliant with FMSiS.
		Lindens JMI	14.04.08	13	13	-	-	-	-	Non compliant with FMSiS
		Lower Farm JMI	04.03.08	7	7	-	-	-	-	Compliant with FMSiS.
		New Invention JMI	16.04.08	3	3	-	-	-	-	Compliant with FMSiS.
		Old Church JMI	21.04.08	9	9	-	-	-	-	Compliant with FMSiS.
		Palfrey Infants	18.04.08	13	13	-	-	-	-	Compliant with FMSiS.
		Palfrey Junior	03.04.08	11	11	-	-	-	-	Compliant with FMSiS.
		Park Hall Junior	15.04.08	2	2	-	-	-	-	Compliant with FMSiS.
		Pelsall Village JMI	14.02.08	3	3	-	-	-	-	Compliant with FMSiS.
		Pinfold Street JMI	25.04.08	12	12	-	-	-	-	Non compliant with FMSiS
		Rushall JMI	14.04.08	15	15	-	-	-	-	Compliant with FMSiS.
		Ryders Hayes JMI	05.03.08	5	5	-	-	-	-	Compliant with FMSiS.
		St Johns JMI	15.02.08	6	6	-	-	-	-	Compliant with FMSiS.
		St Michaels JMI	21.04.08	6	6	-	-	-	-	Compliant with FMSiS.

Ongoing	Draft	Final	Date of Final Report	Recommendations					Date of Last Audit	Conclusions
				Current		Previous				
				Made	Agreed	Agreed	Act'd	Not Due		
Finance		Woodlands JMI	02.01.08	4	4	-	-	-	-	Compliant with FMSiS.
		Jane Lane Special School	22.04.08	40	40	-	-	-	-	Non compliant with FMSiS
		Oakwood Special School	05.03.08	6	6	-	-	-	-	Compliant with FMSiS.
		Old Hall Special School	19.03.08	11	11	-	-	-	-	Compliant with FMSiS.
		Fibbersley	07.05.08	24	24	-	-	-	-	Internal audit is able to give significant assurance opinion on the system of internal control operating within Fibbersley Park Primary. Although some good practices were noted during the audit, for example financial planning and budget monitoring, other areas such as purchasing arrangements, including the LMS bank account, need to be improved. In particular, care should be taken to ensure that payments made are legitimate calls on the school's delegated budget. As this has been the first audit review of Fibbersley Park Primary School there were no previously agreed actions to follow up.
		Landlords (Benefits)	20.11.07	3	3	2	1	-	2002/03	Internal audit is able to give a full assurance opinion on the system of internal control operating for housing and council tax benefits - landlords. Some good practices were noted during the audit, including; the use of on-line procedure notes that include the latest legislation and Department of Works and Pensions guidance, proof of rent had been obtained in all cases examined and the covering letters sent out with housing benefit cheques and BACS payments makes a statement regarding the recovery of overpayments. Some areas for improvement have been identified, including benefit officers not recording that they have checked whether landlords are claiming housing benefit and not declaring their rental income when new claims are processed.
		Nominal Ledger & Central Accounting	21.04.08	3	2	1	1	-	2006/07	Internal audit is able to give a full assurance opinion on the system of internal control operating within nominal ledger & central accounting. A number of good practices were noted during the audit, in particular, procedure notes are readily available to all staff through the intranet as well in hardcopy and substantial improvements have been made with regard to un-posted journals which have in the past posed a problem due to journals not being cleared on a timely basis. Minor areas for improvement have been identified, in particular, the maintenance of the 'super users' lists and dating of the feeder system reconciliations by the reviewer. The prompt implementation of actions contained within this audit report will further assist in enhancing procedures undertaken. The 1 agreed action which remains applicable from the last audit was confirmed as implemented by the Corporate Finance Systems & Treasury Manager on 17 July 2007. This action had been fully implemented at the time of this audit. 1 action applicable from the last audit was not agreed. This recommendation has, however, been reiterated in this report, ma

Ongoing	Draft	Final	Date of Final Report	Recommendations					Date of Last Audit	Conclusions
				Current		Previous				
				Made	Agreed	Agreed	Act'd	Not Due		
		Bank Account Reconciliations	19.03.08	2	2	4	4	-	2006/07	Internal audit is able to give a full assurance opinion on the system of internal control operating within bank accounts reconciliation. A number of good practices were noted during the audit, including those in relation to general procedures for conducting reconciliations, the general operation of bank accounts, the production of management information, reconciliations between the bank accounts and cash receipting, segregation of duties and independent review. Minor improvements in relation to procedure notes and mandate completion were identified. All 4 agreed recommendations, which remain applicable from the last audit have been successfully implemented.
		Income Management System	16.04.08	1	1	-	-	-	-	Internal audit is able to give a full assurance opinion on the system of internal control operating within the income management processing system. Throughout the various types of input sources which feed to IMP, walk through testing confirmed that all data accurately passes through the IMP system and feeds into the various output types. For example, a council tax payment made over the internet, has passed through IMP and was shown to have reached the SX3 Council Tax system in a timely manner. Procedure notes and use of management information were also found to be sound. However, the procedures notes need to be reviewed on a regular basis. As this has been the first audit review of the income management processing system there were no previously agreed actions to follow up.
		Benefit Account Reconciliation	10.03.08	5	5	4	3	-	2006/07	Internal audit is able to give a significant assurance opinion on the system of internal control operating within the housing benefit account reconciliation. Some good practices were noted during the audit, including; detailed explanations of discrepancies relating to the bank reconciliation being given, reports downloaded from Barclays are backed up on a master file and the use of smart cards is password restricted and designated to authorised users only. Some areas for improvement have been identified, including; the prompt clearing of the un-reconciling items on the bank reconciliation and the writing back of un-presented cheques. The prompt implementation of actions contained within this audit report will further assist in enhancing procedures undertaken. The 4 agreed actions which remain applicable from the last audit were confirmed as implemented by the Revenues & Benefits Officer on 16 August 2007. Of these, 3 had been fully implemented at the time of this audit. The 1 unimplemented, or partially implemented, action has been reiterated in this report, marked (*) in the action plan.

Ongoing	Draft	Final	Date of Final Report	Recommendations					Date of Last Audit	Conclusions
				Current		Previous				
				Made	Agreed	Agreed	Act'd	Not Due		
		VAT	07.04.08	7	7	4	1	-	2002/03	Internal audit is able to give a significant assurance opinion on the system of internal control operating within VAT. A number of good practices were noted during the audit for example, a lead officer has appointed responsibility for VAT within the authority, a VAT guide exists and is available to all officers, VAT returns are submitted on a timely basis and VAT control accounts are reconciled on a monthly basis. Some areas for improvement have been identified during the audit, including minor amendments required to the VAT guide, procedural guidelines being required for completing monthly VAT returns and an independent review of the reconciliation of the VAT control accounts is recommended. It was also noted during the audit, that the VAT accountant was not aware of the audit recommendations from the previous VAT internal audit review (2002/03). The majority of those recommendations therefore, remain outstanding. The four agreed actions which remain applicable from the last audit were confirmed as implemented by the Resource Planning Manager in May 2003. Of these, 1 had been fully implemented.
		Treasury Management	06.02.08	3	3	3	3	-	2006/07	Internal audit is able to give a full assurance opinion on the system of internal control operating within treasury management. A number of good practices were noted during the audit, including the treasury management policy statement that complies with the CIPFA code of treasury management including prudential indicators; cash flow forecasts performed on a daily and monthly basis; investments made with institutions which the authority has defined as appropriate and are made within specified limits; and interest payment calculations are performed and agreed to details provided by the lenders and borrowers. Evidencing that debt and interest reconciliations have been reviewed has been identified as an area for improvement. The prompt implementation of actions contained within this audit report will further assist in enhancing procedures undertaken. The 3 agreed actions which remain applicable from the last audit were confirmed as implemented by the corporate financial systems and treasury manager on 17 July 2007. All, 3 of these recommendations were found to be fully implemented at the time of this

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				Current		Previous				
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		Council Tax / NNDR	02.06.08	9	9	32	28	-	2006/07	Internal audit is able to give a significant assurance opinion on the system of internal control operating within council tax and national non-domestic rates. A number of good practices were noted during the audit, including billing, refunds, systems security, segregation of duties, recovery and enforcement, setting of the council tax, control of the NNDR tax parameters, administration of the NNDR pool and improvements to document management with the introduction of Civica. There remain some areas for improvement including void visits and the signing of NNDR write off reconciliations. The prompt implementation of actions contained within this audit report will further assist in enhancing procedures undertaken. Previously council tax and national non-domestic rates audits were reported separately. For 2007/8 these audits have been amalgamated for the first time into one report. Of the 17 council tax agreed actions which remain applicable from the last audit, 15 were confirmed as implemented and 2 were confirmed as yet to be implemented by the revenues and benefits team manager on 18 July 2007. At the time of th

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				Current		Previous				
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		Housing and Council Tax Benefits	05.06.08	17	17	19	16	-	2006/07	Internal audit is able to give a significant assurance opinion on the system of internal control operating within housing and council tax benefits. A number of good practices were noted during the audit, which included weekly team meetings being held to address current issues, procedures being updated regularly to reflect changes in legislation and day to day problems faced by the benefit teams. A dedicated server, called 'NT88' which contains guidance, training and procedure notes exists and is easily accessible by all benefits staff. Quality checks are conducted, in line with DWP requirements, on a monthly basis. Performance management arrangements underpinning these are operating effectively. There are, however, areas where weaknesses were identified, for example, certain procedural changes have been actioned during 2007/08 including the introduction of system in-built process maps and efforts to 'lean' areas such as backdated award authorisation processes. The section needs to ensure that such changes are fully risk assessed and formally approved by senior managers prior to implem

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		Welfare Rights	09.06.08	9	9	-	-	-	-	Internal audit is able to give a significant assurance opinion on the system of internal control operating within the Welfare Rights Service. The Welfare Rights Service (the 'Service') has been in existence now for a number of years and in that time has established itself as a stand alone business unit that is experienced in working jointly with a range of external organisations to deliver against its key objective of maximising benefits to claimants and carrying out visits to the elderly and disabled. Due to reorganisation, part of the service's location within the organisational structure has interchanged between Social Care & Inclusion (for the fairer charging team) and Revenues & Benefits, but the nature of its business has helped it to retain its own identity. The recent plan to transfer the Service to charitable status has now been postponed pending the development of a corporate 'sustaining the community' strategy. The audit review has highlighted a number of specific key areas of good practice, notably: external recognition by the LGA and the DWP of the effective way it delivers services to residents; a consistent track r
Adult Services										
	Allens Centre Learning Disabilities Team	Aldridge Mental Health Team	13.08.07	16	16	-	-	-	-	Internal audit is able to give a significant assurance opinion on the system of internal control operating within Aldridge mental health team. A number of good practices were noted during the audit, including; client contributions, petty cash, staff records, and the inventory. Some areas for improvement have been identified, including budget management, procurement and performance management. The prompt implementation of actions contained within this audit report will further assist in enhancing procedures undertaken.
	Broadway North Learning Disabilities Team	Pelsall Social Work Team (YADS)	14.09.07	25	25	-	-	-	-	Internal audit is able to give a significant assurance opinion on the system of internal control operating within Pelsall social work team. A number of good practices were noted during the audit, including budget management and procedures for cash held. Some areas for improvement have been identified, including procedures for the recovery of fees from Walsall Primary Care Trust (tPCT), procurement and completion of staff records e.g flexi time recording systems and car mileage claims. The prompt implementation of actions contained within this audit report will further assist in enhancing procedures undertaken.

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		Bloxwich (Pinfold Centre) Mental Health Team	12.12.07	18	18	-	-	-	-	Internal audit is able to give a significant assurance opinion on the system of internal control operating Bloxwich (North Sector) Mental Health Team. A number of good practices were noted during the audit, including those in relation to; documentation of procedures, the establishment of partnership agreements, petty cash administration and performance management. Some areas for improvement have been identified, including ensuring records maintained for day trips organised for the social inclusion group are accurately maintained and expenditure is robustly monitored. The prompt implementation of actions contained within this audit report will further assist in enhancing procedures undertaken.
		Adult protection Unit (YADS)	08.10.07	17	17	-	-	-	-	Internal audit is able to give a significant assurance opinion on the system of internal control operating within the adult protection unit. A number of good practices were noted during the audit, including; cash held, maintenance of stationery stocks and budget management. Some areas for improvement have been identified, including procurement, inventory, the need for back up procedures of computer data to be finalised and arrangements for the banking of private telephone call money. The prompt implementation of actions contained within this audit report will further assist in enhancing procedures undertaken.
		User Consultation / Carers Support (YADS)	18.10.07	2	2	-	-	-	-	Internal audit is able to give a full assurance opinion on the system of internal control operated by both the user involvement manager and carer co-ordinator. A number of good practices were noted during the audit, including; staff records, security and performance management. Some areas for improvement have been identified, including the need for there to be a nominated officer for the collection and banking of private telephone call/photocopies and fax money and the completion of an inventory. The prompt implementation of actions contained within this audit report will further assist in enhancing procedures undertaken.

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		ICES Pooled Budget	07.05.08	12	12	13	7	-	2005/06	Internal audit is able to give a limited assurance opinion on the system of internal control operating within ICES pooled budget. Although the summary of findings at section C shows that many individual areas of activity provided full or significant assurance, the large volume of findings and associated risks within the partnership agreement controls have resulted in an overall limited assurance opinion. Some good practices were noted during the audit, especially in relation to overall management arrangements and corporate governance, for example the continued work of the partnership executive group and the steering group. However, areas for improvement have been identified, in particular a need to review the partnership agreement that is due to cease on 31 March 2008, ensuring that the new partnership agreement encompasses all the actions made within this audit report and the previous audit report from August 2006. Also the partnership executive group must ensure that budget overspends are managed and that robust monitoring and reporting arrangements are in place.17 of the 18 agreed actions which remain
		Bloxwich Hospital Mental Health Team	04.04.08	5	5	-	-	-	-	Internal audit is able to give significant assurance opinion on the system of internal control operating within Bloxwich Hospital Mental Health Team. A number of good practices were noted during the audit, including; procedure notes and security. Areas for improvement have been identified, including staff records, recording of flexible working hours, and the distribution of budget management reporting to the team managers. The prompt implementation of action(s) contained within this audit report will further assist in enhancing procedures undertaken. As this has been the first audit review of Bloxwich Hospital Mental Health Team there were no previously agreed actions to follow up.
		Carers Support Mental Health Team	10.06.08	36	36	-	-	-	-	Internal audit is able to give a limited assurance opinion on the system of internal control operating within Darlaston Carers' Support Team. A number of areas for improvement have been identified, including petty cash, computer security and procurement. The prompt implementation of actions contained within this audit report will further assist in enhancing procedures undertaken. As this has been the first audit review of Darlaston carers' support team, there were no previously agreed actions to follow up.

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		Bloxwich Area Office	05.06.08	5	5	-	-	-	-	Internal audit is able to give significant assurance opinion on the system of internal control operating within the Area Office North Bloxwich. A number of good practices were noted during the audit, including; up to date general procedure notes which are accessible to all relevant members of staff; budget management whereby an underspend is anticipated due to savings being made on vacant posts, and security (including computer security) controls. Areas for improvement have been identified, including qualification for service provision, especially tighter controls in the administration and processing of client care plans onto the PARIS system; petty cash to ensure that preparing officer signs and dates reconciliations; procurement whereby officers need to be reminded that orders are raised prior to receipt of goods/invoice and also to ensure that appropriate levels of segregation are applied. The prompt implementation of action(s) contained within this audit report will further assist in enhancing procedures undertaken. As this has been the first review of Area Office North – Bloxwich there were no previously
<u>Housing Services</u>		Disabled Facilities Grant	29.05.08	7	7	-	-	-	-	Internal audit is able to give a significant assurance opinion on the system of internal control operating within disabled facilities grants. Although the summary of findings at section C shows that many individual areas of activity provided full assurance, the findings and associated risks within procedures and procurement controls have resulted in an overall significant assurance opinion. A number of good practices were noted during the audit, including; application monitoring, eligibility checks, authorisation of application and invoices, grant claim processing and adequate performance management. Some areas for improvement have been identified, including revision of internal procedure notes and compliance with the Council's financial & contract rules in selecting contractors to undertake DFG works. As this has been the first audit review of disabled facilities grants there were no previously agreed actions to follow up.
		Sandwell House	06.06.08	31	31	23	23	-	2000/01	Internal audit is able to give a limited assurance opinion on the system of internal controls operating within Sandwell House. Some good practices were noted during the audit, including those in relation to; budget monitoring, stocks and performance management. A number of areas for improvement have been identified including qualification for service provision, contributions board / lodge payments, cash held, receipt books / other income, procurement and staff records. The prompt implementation of actions contained within this audit report will further assist in enhancing procedures undertaken. There were 23 agreed actions which remained applicable from the last audit. All had been fully implemented at the time of this audit.

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<u>Walsall Borough Strategic Partnership</u>		LAA / NRF	10.10.07	71	69	89	70	-	2004/05 to 2006/07	For the LAA statement of grant usage 2006/07, the chief internal auditor was able to give reasonable assurance that the expenditure examined was eligible expenditure as defined in annex B of the LAA grant determination. During testing, items were identified which required adjustment and these were notified to the head of finance, regeneration and neighbourhood services. In undertaking the work necessary to form the opinion on the LAA grant and on reviewing the control environment for LAA, NRF and PPG, areas of control weakness were identified and are detailed within this report. In relation to the control environment, internal audit is able to give an overall limited assurance opinion on the system of internal control operating for the LAA grant, NRF and PPG. Some areas of good practice were noted during the audit, including the approval by the WBSP of a revised constitution and accountable body memorandum of roles and responsibilities and approach to target action planning. Some areas for improvement were, however, identified in governance arrangements in general, target action plans, approval
<u>New Deal</u>		New Deal - Finance *	27.06.07	22	22	20	17	-	2004/05	The financial and other systems operating in new deal finance were found to be of an adequate standard. A number of good practices were noted during the audit in the areas of staff records, security and banking. Some areas including petty cash, controls regarding procurement and the private use of NDC facilities are, however, in need of improvement. The prompt implementation of recommendations contained within this audit report will further assist in enhancing procedures undertaken. All 20 agreed recommendations which remain applicable from the last audit, were confirmed as implemented by the finance manager, NDC, on 6 October 2006. This audit identified that 3 recommendations remained outstanding. These have been re-iterated within the audit report and are marked (*) in the action plan.

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		New Deal - Economic Development *	12.06.07	19	19	-	-	-	-	<p>The financial and other systems pertaining to the economic development theme of New Deal were found to be of an adequate standard. The audit highlighted a number of good practices, and included the following:-</p> <ul style="list-style-type: none"> • at a strategic level the thematic approach to planning and delivery continues to provide an effective link to New Deal's overall vision; • the primary outcome targets afford a mechanism to measure tangible improvements in the footprint area; and • there is a focussed range of programmes in place to achieve the primary targets and this programme is informed by a range of stakeholders, including residents. <p>There are however, a number of areas where there are opportunities for New Deal to strengthen governance arrangements and underlying processes including: the possibility of identifying some existing performance measures to facilitate the direct measurement of progress against the strategic objectives.</p>

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<u>All</u>		Payroll	05.06.08	78	78	52	25	4	2006/07	Internal audit is able to give an overall borderline significant assurance opinion on the system of internal control operating within payroll. Although the summary of findings at section C shows that certain individual areas of activity have a limited assurance opinion, having regard to the good practice noted and improvements made generally the system can best be described as significant. Significant progress has been made in actioning the previously reported recommendations. The manager of HRD employee services has addressed areas of control weakness during the restructure of HRD Employee Services which was undertaken during 2007/08. It is therefore expected that the full benefit of the improvements will be shown during 2008/09. A number of areas of good practice have been noted during the audit, perhaps most significantly in the launch of HRD Direct, the new corporate employee and manager portal. Other areas of good practice have been noted, including the establishment of a safer recruitment panel; a new joint delegation process; improvements in systems for verification of the establishment of the individual exceptions contained within the action plan are supplied.

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		Grants (compliance with manual) *	04.07.07	11	11	10	10	-	2005/06	The controls operated for monitoring compliance with the grants manual were found to be of an adequate standard. A number of good practices were noted during the audit, including the existence of a comprehensive grant manual and use of a grant claim checklist as a control aid to assist grant compilers, verifiers and project managers with their roles in respect of grants. Some areas for improvement were, however, identified, including, a corporate approach to grant research and planning and improved evidence of legal and corporate finance reviews of prospective grant agreements. The prompt implementation of recommendations contained within this audit report will further assist in enhancing procedures undertaken. The 10 agreed recommendations which remain applicable from the last audit were confirmed as implemented by the group accountant on 10 November 2006. The 10 agreed recommendations which remain applicable from the last audit were confirmed as implemented by the group accountant on 10 November 2006. All were found to have been fully implemented at the time of this audit.
		Capital Accounting	31.08.07	6	6	7	5	-	2006/07	Internal audit is able to give a significant assurance opinion on the system of internal control operating for capital accounting. A number of good practices were noted during the audit, including; general procedures, asset additions and management information. Some areas for improvement have been identified, including the need for all service areas to ensure the capital performance and treasury team are notified of all amendments required to the asset register. The prompt implementation of actions contained within this audit report will further assist in enhancing procedures undertaken. The 7 agreed actions which remain applicable from the last audit were confirmed as implemented by the principal accountant on 30 November 2006. Of these, 5 had been fully implemented at the time of this audit. The 2 unimplemented or partially implemented actions have been reiterated in this report, marked (*) in the action plan.
		Risk Management - Childrens Services	08.05.08	0	0	-	-	-	-	Internal audit is able to give a full assurance opinion on the system of internal control operating within Children's Services with regard to risk management. A number of good practices were noted during the audit, including regular review of the risk register by the directorate management team. Management action plans are in place for all three risks reviewed and are effectively monitored and controlled. As this has been the first audit review of strategic and directorate risk registers there were no previously agreed actions to follow up.
		Risk Management - Social Care & Inclusion	08.05.08	1	1	-	-	-	-	Internal audit is able to give a full assurance opinion on the system of internal control operating within Social Care and Inclusion services with regard to risk management. A number of good practices were noted during the audit, including the cycle of review for all risks on the directorate risk register by the directorate management team. One area for improvement has been agreed with the relevant manager, which is the need for the management action plan for directorate risk number M7 to be strengthened to encompass action that may be taken in the event of any loss of funding. As this has been the first audit review of strategic and directorate risk registers there were no previously agreed actions to follow up.

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		Risk Management - Neighbourhood	08.05.08	0	0	-	-	-	-	Internal audit is able to give a full assurance opinion on the system of internal control operating within Neighbourhood Services with regard to risk management. A number of good practices were noted during the audit, including the cycle of review for all risks on the directorate risk register by the directorate management team. Management action plans are in place for all three risks reviewed and are effectively monitored and controlled. As this has been the first audit review of strategic and directorate risk registers there were no previously agreed actions to follow up.
		Risk Management - Regeneration	08.05.08	1	1	-	-	-	-	Internal audit is able to give a full assurance opinion on the system of internal control operating within Regeneration Services with regard to risk management. A number of good practices were noted during the audit, including regular review of the risk register by the directorate management team. Management action plans are in place for all three risks reviewed and are effectively monitored and controlled. One area for improvement has been identified, which is the need for the management action plan for directorate risk number R23 (Land & Property Gazetteer) to be strengthened to encompass action that may be taken to ensure the long term sustainability of service delivery. As this has been the first audit review of strategic and directorate risk registers there were no previously agreed actions to follow up.
		Risk Management - Corporate / Regeneration	08.05.08	0	0	0	-	-	-	Internal audit is able to give a full assurance opinion on the system of internal control operating within Corporate Services / Regeneration with regard to risk management. A number of good practices were noted during the audit, including those in relation to the management of the strategic risk 43 and the cycle of review for risks on the directorate risk register by the directorate management teams. Areas for improvement have been identified, for the directorate risk 10b which have been addressed within the accounts receivable audit report for 07/08 concerning the procedure manual, debt monitoring / review and reporting. As this has been the first audit review of strategic and directorate risk registers there were no previously agreed actions to follow up.

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		Budgetary Control	05.06.08			12	7	2	2006/07	Internal audit is able to give a significant assurance opinion on the system of internal control operating within budgetary control. A number of good practices were noted during the audit, which include prompt upload of the approved revenue budget onto the general ledger; monthly reconciliations to ensure that no unauthorised amendments are made to the budget; monthly reporting to cost centre managers and financial risk assessments for each directorate. Some areas for improvement have been identified, including a requirement to update the budget management and control manual and a continuing need to ensure that cost centre managers are aware of the manual and receive the vital skills training. Some improvement is also required in ensuring the correct authorisation for virements is obtained. Of the 34 agreed recommendations which remain applicable from the 2006/7 audit review, 12 were confirmed as implemented by relevant managers during November 2007 to January 2008, leaving 22 to be confirmed as implemented. These figures include a number of recommendations detailed within the five separate directorate reports. During this 2007/8 audit review, 27
		Capital Programming	13.06.08	6	6	6	4	2	2006/07	Internal audit is able to give a significant assurance opinion on the system of internal control operating within capital programming. A number of good practices were noted during the audit, including; capital programme approval, commencement of capital projects, management of individual projects, capital budget reporting and reconciliations. Some areas for improvement have been identified, including, the timeliness of the approval of the capital manual, the review of procedures, the development of a link between the projects and the capital programme in which the projects reside, the management and reporting of the contingency fund. Of the 6 agreed actions for the Capital Programme audit which remain applicable from the last audit, 2 were confirmed as implemented by the corporate finance manager on 1 February 2008 and found to have been fully implemented at the time of this audit. Of the 4 remaining actions, 2 were found to have been implemented at the time of the audit and 2 have been reiterated in this report, marked with (*) in the action plan.

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Children & Families	Childrens Centres	Lichfield Road	04.09.07	23	23	15	15	-	2002/03	Internal audit is able to give a significant assurance opinion on the system of internal control operating within 57 Lichfield Road. A number of good practices were noted during the audit, including; controls surrounding the inventory, qualification for service provision, security arrangements and staff records. Some areas for improvement have been identified, including procurement, budget management, stock records and performance management. The prompt implementation of actions contained within this audit report will further assist in enhancing procedures undertaken. All of the 15 agreed actions which remained applicable from the last audit report issued in October 2002 were found to have been fully implemented.
Castleview		14.08.07	23	23	12	4	-	2002/03	Internal audit is able to give a significant assurance opinion on the system of internal control operating within Castleview. A number of good practices were noted during the audit, including; qualification for service provision, client admissions and discharges and staff records. Some areas for improvement have been identified, including administration of clients' money; and aspects of budget monitoring and performance management. Of the 12 agreed actions which remain applicable from the last audit report issued in September 2002, 8 had been fully implemented at the time of this audit visit. The 4 unimplemented actions have been reiterated in this report, marked (*) in the action plan.	
Hilton Road		02.10.07	22	22	15	13	-	2000/01	Internal audit is able to give a significant assurance opinion on the system of internal control operating at Hilton Road. A number of good practices were noted during the audit, including; qualification for service provision, admissions and discharge procedures, cash held, budget management and stock records. Some areas for improvement have been identified, including controls regarding children's savings, procurement and staff records. The prompt implementation of actions contained within this audit report will further assist in enhancing procedures undertaken. Of the 15 agreed actions which remain applicable from the last audit, undertaken in August 2000, 13 had been fully implemented at the time of this audit. The 2 unimplemented actions have been reiterated in this report, marked (*) in the action plan.	
Review & Child Protection Unit		19.10.07	20	20	-	-	-	-	Internal audit is able to give a significant assurance opinion on the system of internal control operating within the review and child protection unit. A number of good practices were noted during the audit, including those in relation to; general office procedures, qualification for service provision, security, including computer security, and performance management. Some areas for improvement were identified and included controls regarding budget management, procurement, cash held and receipt books / other income. The prompt implementation of actions contained within this audit report will further assist in enhancing procedures undertaken.	

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		Spindle Tree Rise	12.03.08	40	40	-	-	-	-	Internal audit is able to give a limited assurance opinion on the system of internal controls operating within Spindle Tree Rise. Some good practices were noted during the audit, including those in relation to; qualification for service provision, clients' admissions & discharges and budget monitoring. A number of areas for improvement have been identified and include clients' pocket money, receipt books / other income, inventory, food & cleaning materials and security (including computer security). The prompt implementation of actions contained within this audit report will further assist in enhancing procedures undertaken. As this has been the first audit review of Spindle Tree Rise there were no previously agreed actions to follow up.
		Out of Borough Placements	04.06.08	13	13	3	3	-	2002/03	Internal audit is able to give a significant assurance opinion on the system of internal control operating within out of borough placements. A number of good practices were noted during the audit, for example of the files selected for examination; care plans were found to be in place; regular visits had been made to placements; individual financial records were maintained; funding details had been recorded correctly and individual placement agreements were in place. Some areas for improvement have, however, been identified, including establishing whether a purchasing agreement exists between the Council and the West Midlands Consortium, the evidencing of reviews by senior officers and the recording of checks made regarding the registration of foster care agencies. The 3 agreed actions which remain applicable from the last audit had been fully implemented at the time of this audit.
		Initial Response Service	06.06.08	6	6	-	-	-	-	Internal audit is able to give a significant assurance opinion on the system of internal control operating within the Initial Response Service. Although the summary of the findings at section C shows that many individual areas of activity provided full assurance, the findings and associated risks detailed within the action plan have resulted in an overall significant assurance opinion. A number of good practices were noted during the audit, including; general office procedures, qualification for service provision, cash held and financial assistance to clients. Some areas for improvement have been identified; including controls regarding budget management, procurement, private phone calls and inventory. The prompt implementation of actions contained within this audit report will further assist in enhancing procedures undertaken. As this has been the first audit review of the Initial Response Service there were no previously agreed actions to follow up.
		Outreach Services	04.06.08	20	18	-	-	-	-	Internal audit is able to give a significant assurance opinion on the system of internal controls operating within Outreach Services. Some good practices were noted during the audit, including financial assistance to clients and private phone calls / photocopies / faxes. Some areas for improvement have been identified including processes regarding qualification for service provision, cash held and procurement. The prompt implementation of actions contained within this audit report will further assist in enhancing procedures undertaken. As this has been the first audit review of Outreach Services there were no previously agreed actions to follow up.

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Built Environment	Coroners	Estate Management (inc land terrier / sales)	25.02.08	17	17	20	16	-	2002/03 2003/04	Internal audit is able to give a significant assurance opinion on the system of internal control operating within estate management. A number of good practices were noted during the audit, including those in relation to; land and property acquisitions, budgetary control, security and segregation of duties. Some areas for improvement has been identified, including insurance arrangements and procurement. The 20 agreed actions which remain applicable from previous audit reviews undertaken for land sales, commercial rents and land terrier were confirmed as implemented by the estates and asset manager on 24 September 2003, 20 October 2004 and 12 January 2007 respectively. During this review it was noted that of these, 16 had been fully implemented. The 4 unimplemented, or partially implemented, actions have been reiterated in this report, marked (*) in the action plan.
Waste Management Establishment		25.02.08	19	18	20	17	-	2004/05	Internal audit is able to give a significant assurance opinion on the system of internal control operating within waste management. A number of good practices were noted during the audit, including; those in relation to waste disposal, recycling and budgetary control. Some areas for improvement have been identified, including procurement procedures particularly in ensuring quotations sought are retained and orders raised for all goods works and services required. The 20 agreed actions which remain applicable from previous audit reviews undertaken for trade waste and recycling were confirmed as implemented by the operations manager (recycling) and the service manager on 11 July 2005 and 26 September 2006 respectively. Of these, 17 had been fully implemented at the time of this audit. The 3 unimplemented, or partially implemented, actions have been reiterated in this report, marked (*) in the action plan.	
Highways Establishment		11.03.08	6	6	-	-	-	-	Internal audit is able to give a significant assurance opinion on the system of internal control operating within the highways depot. A number of good practices were noted during the audit, including; a clear highways maintenance strategy and monitoring of the works programme. Some areas for improvement have been identified, principally that greater detail on partnership project actions is maintained. The prompt implementation of actions contained within this audit report will further assist in enhancing procedures undertaken. There are no previous audit recommendations relevant to the scope of this audit.	

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<u>Leisure Culture & Lifelong Learning</u>		Electoral Registration	31.07.07	13	12	9	7	-	1998/99	Internal audit is able to give a significant assurance opinion on the system of internal control operating within electoral registration. A number of good practices were noted during the audit, including; documentation of procedures, maintenance of the electoral register, staffing of polling stations and security arrangements. Some areas for improvement have been identified, including checks on completeness of vote reconciliations, sample checking payments made to temporary staff to avoid overpayments being made and ensuring all purchase orders for works, goods or services are raised prior to receipt of the invoice. Of the 9 actions which remain applicable from the last audit undertaken in December 1998, 7 were found to have been fully implemented. The 2 unimplemented actions have been reiterated in this report, marked (*) in the action plan. It is acknowledged however, that the previous audit report was completed several years ago during which time managerial changes have occurred which have impacted upon the implementation of previous audit recommendations.
		Illuminations	12.10.07	12	12	13	13	-	2003/04	Internal audit is able to give a significant assurance opinion on the system of internal control operating within Walsall Illuminations. A number of good practices were noted during the audit, including; formal consultative arrangements through working groups, event planning and procedure of a high standard; campaign planning for marketing and sponsorship; secure ticketing and cash handling. Improvements can be made by formalising working group arrangements with constitutional services and widening the scope of site risk assessment. All 13 agreed recommendations, which remain applicable from the last audit have been successfully implemented.
		Media Fund	06.11.07	8	8	-	-	-	-	Internal audit is able to give a significant assurance opinion on the system of internal control operating within library media fund. A number of good practices were noted during the audit, including; those in relation to service planning, cataloguing, tracking library media and use of procedure notes. Some areas for improvement have been identified, including the documenting of approval for the allocation of the fund across branch libraries, and a standard form to request/authorise amendments made to the Galaxy system. The prompt implementation of actions contained within this audit report will further assist in enhancing procedures undertaken. As this has been the first audit review of the library media fund there were no previously Agreed actions to follow up.

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		Central / Branch Library Checks	04.04.08	6	6	10	8	-	2004/05	Internal audit is able to give a significant assurance opinion on the system of internal control operating within central and branch libraries. A number of good practices were noted during the audit, including; sound procedure notes which are generic for all libraries, recovery and arrears processes, collection of income, maintenance of staff records, physical & computer security, inventory control and performance management. Some possible improvements have been identified within the areas of cash management, budget management and petty cash. Of the 10 agreed actions which remain applicable from the last audit all but 1 were confirmed as implemented by group library managers on 27 September 2005. Of these, 8 had been fully implemented at the time of this audit. The 2 unimplemented, or partially implemented, actions have been reiterated in this report, marked (*) in the action plan.
<u>Business Support</u>	Accounts Payable (Creditors)	Accounts Receivable (Debtors)	07.05.08	19	19	13	3	-	2006/07	Internal audit is able to give a significant assurance opinion on the system of internal control operating within accounts receivable. A number of good practices were noted during the audit, including; daily reconciliation to IMP (income management process), prompt clearance of the suspense account, timely preparation of the control account reconciliation, accurate coding and proper accounting for and authorisation of write offs. Some areas for improvement have been identified, including; better segregation of duties, full completion of invoice and credit note requisitions, prompt raising of invoices following completion of works/services, and standard adoption of corporate procedures across the council. The Oracle Accounts Receivable system functionality does not include certain controls, namely: <ul style="list-style-type: none"> • invoice details input can be amended before overnight processing; • credit notes can be raised by the same officer raising the original invoice; and • the ability to place accounts on hold cannot be password secured. The level of aged debt over one year old remains at a high level. However, resources r

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<u>Legal Services</u>		Legal Services	10.06.08	9	9	-	-	-	-	Internal audit is able to give a significant assurance opinion on the system of internal control operating within Legal Services. A number of good practices were noted during the audit, notably steady progress against Legal Service's Transformation Plan which includes the implementation of a revised case management system, review of establishment to address the issues over capacity and the embedding of a business continuity plan. The Service has also demonstrated good practice in developing its own day to day business planning and management framework, which is in effect a distillation of the Authority-wide service planning regime, by having its own operational plan underpinned by a sound performance management governance framework. It is self aware of the need to address negative customer feedback - it has made efforts to raise the profile of the service primarily through the development of a comprehensive website and is in the process of implementing a new case work management system which, it is envisaged will contribute to the delivery of a more effective and efficient service. To supp
<u>Human Resources</u>	Personnel Services									
<u>Computer Audit</u>		Electronic Payments (web, automated & agent present) *	09.07.07	7	6	-	-	-	-	The key IT controls surrounding the electronic payment systems were found to be of an adequate standard. A number of good practices were noted during the audit, including: electronic data validation is performed as part of the system web and telephone payment systems; processing of credit or debit card transactions is performed by the 'Government Gateway' over an encrypted website link; output from the electronic payment systems is distributed to the LGOLNET system on a timely basis; and sufficient members of staff are trained in the administrator functions for the web and telephone payment systems. A number of areas have, however, been identified for improvement, notably: a full system recovery from backup media of each of the electronic payment servers is not performed on a routine basis to verify the integrity of backup media and process; a business impact assessment has not been formally documented to determine the effect of short, medium and long-term loss of the electronic payment systems.

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		Oracle General Ledger Application *	18.06.07	3	3	-	-	-	-	<p>The controls surrounding the Oracle financials general ledger accounting system were found overall to be of an adequate standard. A number of good practices have been noted during the audit, including:</p> <ul style="list-style-type: none"> • Procedure notes for the oracle financials general ledger functions are readily available to all staff; and • Management of access to the general ledger is effective with all requests for access correctly completed and authorised. <p>A number of areas have, however, been identified for improvement, notably:</p> <ul style="list-style-type: none"> • HR and/or payroll do not inform the system administrators when staff have left and should no-longer have access to the system. There is a mitigating control that the administrators remove access to any account which has been inactive for 30 days; • It could not be established that the system had been registered with the Information Commissioner (formally the Data Protection Registrar); and • It could not be established that there was a business continuity or disaster recovery plan in place. <p>The prompt implementation of recommendations contained within this audit report will further assist in enhancing procedures undertaken.</p>
		Housing Benefit EDMS	28.11.07	0	0	-	-	-	-	<p>Internal audit is able to give a full assurance opinion on the system of internal control surrounding the implementation of EDMS. 2. The EDMS project was initiated in December 2006 when the Department for Work and Pensions (DWP) made £250,000 available providing the project was completed by 1st April 2007. The council agreed to increase the funding to enable additional functionality to be included. The initial project requirements were implemented in time to obtain the DWP funding while the additional functions were implemented in September 2007. A number of good practices have been noted during the audit; two in particular are noted here:</p> <ul style="list-style-type: none"> • the use of specialist project managers and adherence to council policies ensured the project was effectively managed; and • council staff were involved in the project from an early stage and given appropriate training. <p>Testing of controls during this review has not identified any issues of note and consequently no actions have been made for improvements in the council's management of this project. Inspection of project documentation and reports identified that not everything relating to the project went according</p>

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		ICT Change Management	10.04.08	3	3	-	-	-	-	<p>Internal Audit is able to give a limited assurance opinion on the system of internal control surrounding the ICT Change Management process. A number of good practices were noted during the audit, including:</p> <ul style="list-style-type: none"> • timely updating of documentation; • a training programme that includes one to one training where necessary; and • use of a standard email to inform users of system changes. <p>Areas of control weakness were identified and require improvement to address the risks associated with managing changes to IT systems, namely:</p> <ul style="list-style-type: none"> • lack of a standardised ICT change management process that covers all directorates; • failure to assess critical dependencies and the impact of applying changes to an IT system in relation to other related IT systems; and • lack of a formal definition of what constitutes an emergency change to an IT system. <p>The prompt implementation of actions contained within this audit report will further assist in enhancing procedures undertaken. As this has been the first audit review of the ICT change management process there were no previously agreed actions to follow up.</p>
		IT Governance Arrangements	10.06.08	2	2	-	-	-	-	<p>Internal audit is able to give a limited assurance opinion on the system of internal control in relation to the proposed medium to long term IT governance arrangements. As a point of good practice, an appropriate IT management structure has now been established with the intention to implement good practice in relation to ICT service management. Some areas for improvement have been identified, including: the absence of an up to date IT Strategy and a lack of plans in place to implement medium to long term governance arrangements. The prompt implementation of actions contained within this audit report will further assist in enhancing procedures undertaken. Medium to long term IT governance arrangements have not been reviewed previously by internal audit and therefore no agreed actions were required to be followed up.</p>

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		IT Acquisitions and Disposals	10.06.08	10	10	-	-	-	-	<p>Internal audit is able to give a limited assurance opinion on the system of internal control surrounding the acquisition and disposal of IT equipment. Some good practices were noted during the audit including those in relation to the acquisition and disposal of desktop PCs, laptops, scanners and printers being covered by a framework agreement between a number of authorities and Dell Computers. This agreement includes standard hardware and software specifications and configuration, replacement cycle and data cleansing on disposal. The acquisition of IT server hardware is subject to individual quotation and major software projects are subject to development and formal approval of individual business cases. Other good practice areas that have been noted during the audit include:</p> <ul style="list-style-type: none"> • the use of specialist project managers and adherence to council policies to ensure major IT projects are effectively managed; and • coordination of all IT acquisitions and disposals by the ICT department. <p>Some areas of control weakness were identified and require improvement to address the risks associated with acquisitions and disposals of IT equipment,</p> <ul style="list-style-type: none"> • due to the lack of an up to date IT strategy, alignment between the procurement • while disposal of much of the hardware is dealt with under the framework ag • there is no formal process in place that requires a post implementation review <p>The prompt implementation of actions contained within this audit report will fu</p>

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		Paris, Nurrcis and Fiscom	10.06.08	6	6	17	12	4	2003/04 2006/07	<p>Internal audit is able to give a significant assurance opinion on the system of internal control operating to control the IT risks associated with the Paris, Nurrcis and Fiscom systems. Several good practices were noted during the audit, including;</p> <ul style="list-style-type: none"> • administration of all three systems is adequately controlled; • user access to the Nurrcis and Fiscom applications is well controlled. Requests for change to access are made in writing using a standard form. The forms are filed in order to keep an audit trail. A report of all users is produced quarterly and sent to management to ensure that there are no redundant accounts; • there are comprehensive user guides and administration procedures for all three applications and the documents and readily available; • user training is available when required; • changes to systems parameters are reported, as are check-sum controls for interfaces. There is an effective change management program in place including user acceptance testing; • all three applications have a system audit trail in place; • there is a sound back up strategy and process in place for all three applications; • compliance with legal, statutory and regulatory issues for all three applications; • eleven of the thirteen high priority and two of the four medium priority recommendations.

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		Oracle CRM	05.06.08	6	6	-	-	-	-	<p>While some areas for improvement have been carried forward from previous audits, no new high priority actions have been identified. Areas for improvement carried forward relate specifically to the Paris system, including:</p> <ul style="list-style-type: none"> • access controls, technical support and service level agreements; and • implementation of business continuity and disaster recovery plans. <p>The prompt implementation of actions contained within this audit report will further assist in enhancing procedures undertaken.</p> <p>The status of agreed actions made from the previous audit reports for Paris, Nurrcis and Fiscom systems, which remain applicable, have been confirmed with responsible officers. A summary of each of the reports is as follows:</p> <p>Fiscom – status of recommendations The 4 agreed actions still applicable from the previous audit were confirmed as implemented by the senior business development officer on 10 October 2006. All were found to have been fully implemented at the time of this audit.</p> <p>Nurrcis – status of recommendations The 4 agreed actions still applicable from the previous audit were confirmed as implemented by the senior business development officer on 10 October 2006.</p> <p>Paris – status of recommendations Of the 9 agreed actions still applicable from the previous audit,</p>
										<p>Internal audit is able to give a limited assurance opinion on the system of internal control operating within CRM IT application. Some good practices were noted during the audit including the maintenance of an effective data back up and recovery process. Officers that use the application reported that it is intuitive and easy to operate.</p> <p>A number of areas for improvement have been identified, including:</p> <ul style="list-style-type: none"> • administration arrangements for the system; • application user training; • access control over the application; • data quality; and • management information reporting. <p>The prompt implementation of actions contained within this audit report will further assist in enhancing procedures undertaken.</p> <p>As this has been the first audit review of the Oracle CRM IT application there were no previously agreed actions to follow up.</p>

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Contract Audit	Contracts with Major Creditors	Brownhills - New Multi Sports Facilities	05.06.08	9	9	-	-	-	-	Internal audit is able to give a limited assurance opinion on the system of internal control operating within the contractor's final account for Brownhills Comprehensive School – New Multi-Sports Facilities. Some good practices were noted during the audit, including; the use of a tender registration form, the identification and rejection of a late tender, all appropriate documentation being obtained from the contractor, creation and signing by the architect of instructions to cover all additional works, and receipt of a contractor's final account. A number of areas for improvement have been identified, including; obtaining appropriate authority prior to seeking tenders, ensuring the execution of contracts at an appropriate date, control of the works, and ensuring works are completed to time. As this has been the first audit review of the contractor's final account for Brownhills Comprehensive School – New Multi-Sports Facilities, there were no previously agreed actions to follow up.
	Brownhills Asphalte Tarmacadam / Global Glass	First Stop Shop	30.07.07	7	7	-	-	-	-	The financial and other systems operated were found to be of an adequate standard. A number of good practices were noted, including; the provision of a surety, holding of minuted site meetings and the pricing of contract administrator's instructions by a quantity surveyor. There remain areas for improvement including; obtaining appropriate authority to seek and accept tenders, and the execution of contracts within an appropriate time. The prompt implementation of recommendations contained within this audit report will further assist in enhancing procedures undertaken.
	Prudential Highways Maintenance Works - Birse Civil Engineering Ltd	Joint West Midlands UKPMS Survey	31.08.07	2	2	-	-	-	-	The financial and other systems operated were found to be of a good standard. A number of good practices were noted, including; completeness and accuracy of documentation, proper authorisation of officers' actions and control of contractor's valuations. There remain areas for improvement including; the need to provide a completed tender receipt form, and the failure to obtain the council's health and safety form from the contractor. The prompt implementation of recommendations contained within this audit report will further assist in enhancing procedures undertaken.
	Maintenance of Highways Structures 2003/06	Willenhall School Language Building	31.03.08	12	12	-	-	-	-	Internal audit is able to give a limited assurance opinion on the system of internal control operating within the contractor's final account for New Languages Block at Willenhall Sports College. Some good practices were noted during the audit, including; the use of a tender registration form, inclusion of race relations and health and safety documents, documentation of the extension of time for the contractor to complete the works, and evidencing of all valuations. A number of areas for improvement have been identified, including; need to obtain authority to procure or to accept the tender, failure to evidence insurance cover being in place throughout the whole of the contract period, failure to execute the contract under seal, and failure to provide a timely agreed final account. As this has been the first audit review of the contractor's final account for New Languages Block at Willenhall Sports College, there were no previously agreed actions to follow up.

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	Lindens JMI - special needs facilities	Bentley Drive Nursery	05.03.08	8	8	-	-	-	-	Internal audit is able to give a limited assurance opinion on the system of internal control operating within the contractor's final account for Bentley Drive Nursery. Some good practices were noted during the audit, including; the use of a tender registration form, appropriate documentation being obtained from the contractor, creation and signing by the architect of instructions to cover additional works, and receipt of a contractor's final account. A number of areas for improvement have been identified, including; obtaining appropriate authority to accept tenders, provision of a surety, ensuring the execution of the contract at an appropriate date, and completion of certificates regarding the works, and ensuring works are completed to time. As this has been the first audit review of the contractor's final account for Bentley Drive New Nursery, there were no previously agreed actions to follow up.
	Piper Construction Midlands Ltd	Frank F Harrison Fitness Suite	31.03.08	8	8	-	-	-	-	Internal audit is able to give only a limited assurance opinion on the system of internal control operating within the contractor's final account for Frank F Harrison School Fitness Suite. Some good practices were noted during the audit, including; the use of a tender registration form, inclusion of race relations and health and safety documents, documentation of the extension of time for the contractor to complete the works, and evidencing of all valuations. A number of areas for improvement have been identified, including; need to obtain authority to commence procurement, requirement to execute the contract under seal, and need to provide a timely agreed final account. As this is the first audit review of the contractor's final account for Frank F Harrison School Fitness Suite, there were no previously agreed actions to follow up.
	Advanced Contracts (Midlands)	St John's JMI Nursery	31.03.08	9	9	-	-	-	-	Internal audit is able to give a limited assurance opinion on the system of internal control operating within the contractor's final account for St John's C E Nursery. Some good practices were noted during the audit, including; the use of a tender registration form, inclusion of race relations and health and safety documents, documentation of the extension of time for the contractor to complete the works, and evidencing of all valuations and payments. A number of areas for improvement have been identified, including the need to; <ul style="list-style-type: none"> • obtain authority to procure, • invitations to tender to stipulate that late tenders or those identifying their sender will not be accepted, • use an appropriate letter of appointment, • execute the contract under seal, • provide details of changes in specification to the contractor at an early date, • prompt production of Architect's Instructions, and always before practical completion, and • prevention of direct orders from the school to the contractor. As this has been the first audit review of the contractor's final account for St John's C E Nursery, there were no previously agreed actions to follow up.

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	Aston Rose	Darlaston SDA	17.03.08	2	2	-	-	-	-	Internal audit is able to give a full assurance opinion on the system of internal control operating within the contractor's final account for Darlaston Strategic Development Area. Some good practices were noted during the audit, including; the use of a tender registration form, inclusion of race relations and health and safety documents, documentation of the extension of time for the contractor to complete the works, and evidencing of all valuations. Two areas for improvement have been identified; the need to seek an Executive or Assistant Director's written approval where no surety is to be provided, and the need to ensure all payments to the contractor are made on or before the due date. As this has been the first audit review of the contractor's final account for Darlaston Strategic Development Area, there were no previously agreed actions to follow up.
		Ryders Hayes JMI	03.04.08	11	11	-	-	-	-	Internal audit is able to give a limited assurance opinion on the system of internal control operating within the contractor's final account for Classroom Extension at Ryders Hayes Primary School. Some good practices were noted during the audit, including; <ul style="list-style-type: none"> • The use of a tender registration form, • Inclusion of race relations and health and safety documents, • Documentation of the extension of time for the contractor to complete the works, and • Evidencing of all valuations. A number of areas for improvement have been identified, including; <ul style="list-style-type: none"> • Need to obtain authority to procure or to accept the tender, • Failure to evidence insurance cover being in place throughout the whole of the contract period, • Failure to execute the contract under seal, and • Failure to provide a timely agreed final account. As this has been the first audit review of the contractor's final account for Classroom Extension at Ryders Hayes Primary School, there were no previously agreed actions to follow up.
Totals				1185	1177	477	360	12		
Total Percentage					99%		78%			

* 2006/2007 audits carried forward into 2007/2008
 Report selected by committee

11.06.08

Compatibility Report for Quarterly Reports Dec 07.xls
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INTERNAL AUDIT

QUALITY TARGETS/PERFORMANCE INDICATORS – YEAR ENDED 31 MARCH 2008

Quality Targets/PI's (e.g. Response Time)	% Target	% Achieved 2007/08	% Achieved 2006/2007	% Achieved 2005/2006	% Achieved 2004/2005	% Achieved 2003/2004
Audits completed within planned time	95	95	96	95	95	98
Spending within budget	100	100	100	100	100	100
Productivity rate	65	69.2	73.1	74.2	70.1	70.4
Audit plan achievement	95	96.9	96.0	96.2	95.1	93.6
Report issued within 10 working days of exit meeting	80	97	84	92	94	90
Actions agreed	95	99	98	98	98	97
Returned customer questionnaires to show satisfaction	95	100	100	100	100	98
Overall perception of quality of service from Council wide Internal Audit survey	95	-	96	-	-	-

Note

1. The service now participates in the CIPFA national benchmarking club which enables comparison specifically with all similar type authorities (unitaries metropolitan districts).

For Information

Actions confirmed as actually implemented at next audit visit	95	78	79	74	73	73
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This target is a directorate manager's responsibility but is included for information. Action is being taken by internal audit to improve achievement level.