



Report for:
INFORMATION

Item 13

| | |
|--|---|
| Contains Confidential or Exempt Information | No |
| Title | Q4 Internal Audit Report 2012/13 |
| Responsible Officer | Nigel Watson, Assistant Director of Corporate Finance & Audit |
| Author | John Allsop, Audit & Risk Manager Tel: 020 88256078. E-mail: allsopj@ealing.gov.uk |
| Portfolio | Finance & Performance, Cllr Yvonne Johnson |
| For Consideration By | Audit Committee |
| Date to be considered | 27 th June 2013 |
| Implementation Date if Not Called In | N/A |
| Affected Wards | All |
| Keywords/Index | N/A |

Purpose of Report:

The attached report describes the work of Internal Audit for the period 1 April 2012 to 31 March 2013.

1. Recommendation

It is recommended that Audit Committee:

- Reviews Internal Audit performance and key issues arising during the period 1 April 2012 - 31 March 2013. (Appendix A)
- Adopts the new Public Sector Internal Audit Standards (2013).

2. Reason for Decision and Options Considered

This is a programmed, periodic report on the progress of internal audit; no decision is required.

3. Key Implications

Internal audit is an assurance function that provides an independent and objective opinion to Council on the control environment comprising risk management, control and governance by evaluating its effectiveness in achieving corporate objectives. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources. While assurance will also be sought from third parties, the assurance gained from the programme of work set out in the 2012/13 Plan will form the main input for the development of the 2012/13 opinion to Council.

3.1 Performance as at 31 March 2013

The 2012/13 Plan was approved by the Committee in March 2012. The Plan is indicative and is subject to revision during the year to take account of changing priorities and emergent risks. Audit Board monitors progress against the plan and the S151 Officer meets regularly with the Head of Audit & Investigation and Deloitte. Completion of the Plan to date is summarised below and a detailed analysis of performance against target is set out in Appendix A, along with outturn for the previous 2 years.

| Completion of 2012/13 Audit Plan | Target | Actual |
|----------------------------------|--------|--------|
| | 95% | 95% |

3.2 2012/13 Internal Audit Plan Amendments

Since approval, the Plan has been affected by audits which were:

- Added to address emerging risks
- Scheduled to a different period at the request of the sponsor
- Deleted as being no longer applicable.

Consequently, net Plan days has reduced by 177 to the current total of 882 days. A summary of Plan changes is set out below with a detailed analysis set out at Appendix B.

| 12/13 Audit Plan Analysis of Days | |
|-----------------------------------|------|
| Status | Days |
| Plan Days - 1 April 2012 | 1059 |
| Days Added | 90 |
| Days Deleted/Deferred | -267 |
| Variance | -177 |
| Audit Plan - 31 March 2013 | 882 |

| 1213 Audit Plan Changes | |
|-------------------------|--------------|
| Audits | Total Audits |
| Added | 11 |
| Deleted | 9 |
| Deferred | 17 |

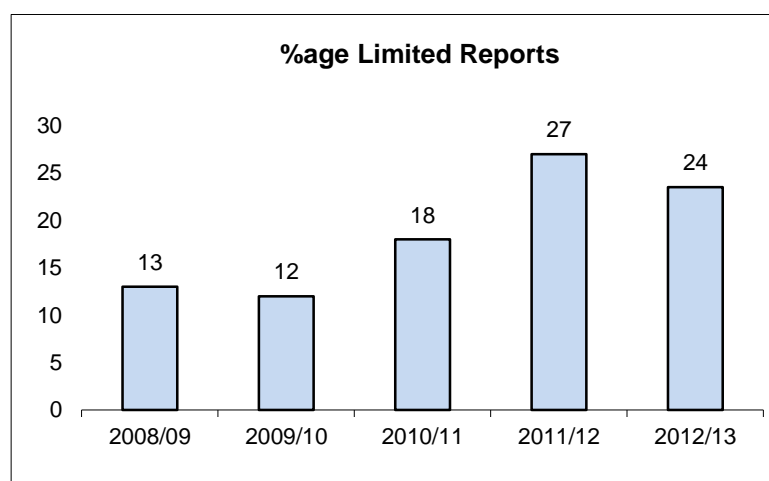
3.3 2012/13 Internal Audit Plan Status

The tables below set out the status of the Plan in relation to audits planned, started and completed and the assurance levels of those audits.

| 12/13 Audit Plan Assurance Profile | | |
|------------------------------------|-----------|-----------|
| Assurance Level | Total | %age |
| Total | 129 | |
| Full | 1 | 1 |
| Substantial | 62 | 61 |
| Limited | 24 | 24 |
| No Assurance | 0 | 0 |
| Follow up | 12 | 12 |
| Non Assurance Report | 1 | 1 |
| To be Determined | 2 | 2 |
| Not Applicable | 27 | 0 |

Commentary

- The 12/13 Plan consisted of 102 (129-27) audits which included 7 ICT audits and 40 audits/follow ups within schools.
- 5 audits were still in progress as at 31 May as follows:
 - Programme Management
 - Asset Management
 - Freedom Passes/ Blue Badges
 - Bed & Breakfast Accommodation
 - Recruitment Processes inc. Implementation of e-recruitment
- 12 KFS audits were undertaken which comprised 6 full reviews and 6 follow ups.
- 1 KFS audit, Pensions Administration, was deferred to Q3 2013/14 at the request of the Head of Service due to work undertaken on the Actuarial Valuation.
- One KFS audit, Asset Management, received limited assurance as set out below at p.3.5.
- Appendix C sets out the 24 (24%) audits which resulted in a limited assurance opinion.
- The Chart below sets out the number and profile of limited assurance reports from 2008/9 to date.



Commentary

The increase in limited assurance reports over the last 2 years is primarily due to schools probity audits impacting on the figures.

3.4 2012/13 Internal Audit Plan – Schools

In 2012/13, Internal Audit carried out the following work within schools:

- 25 schools subject to a Probity audit.
- 6 schools (those 2011/12 reports with 'Limited Assurance') subject to follow up. This includes Lady Margaret Primary School where the follow up was delayed.
- 1 schools wide audit in relation to the use of BACS for the payment of suppliers.
- 8 Schools subject to a Post 16/19 Education Funding Audit

The tables below set out the status of the Schools Internal Audit Plan

| 1213 Audit Plan Status - Schools | | |
|----------------------------------|----------|----------|
| Status | Total | %age |
| Total | 42 | |
| Draft | 6 | 15 |
| Final | 34 | 85 |
| WIP | 0 | 0 |
| Not Started | 0 | 0 |
| Not Issued | 0 | 0 |
| Not Due | 0 | 0 |
| Not Applicable | 2 | 0 |

| 12/13 Audit Plan Assurance Profile - Schools | | |
|--|----------|-----------|
| Assurance Level | Total | %age |
| Total | 42 | |
| Full | 0 | 0 |
| Substantial | 24 | 60 |
| Limited | 9 | 23 |
| No Assurance | 0 | 0 |
| Follow up | 6 | 15 |
| Non Assurance Report | 0 | 0 |
| To be Determined | 1 | 3 |
| Not Applicable | 2 | 5 |

Commentary

- In total, 40 (42-2) audits were planned within schools in 2012/13.
- Details of the 9 'limited assurance' reports can be found at Appendix C

Internal Audit will follow up all schools audits paying particular attention to those schools which received a negative assurance opinion.

Schools Financial Value Standard (SFVS)

All eligible schools (83) submitted their completed SFVS assessment and this was reported to DfE in May 2013. The Council's 2 Pupil Referral Units (PRUs) were not required to complete the Standard due to not having a delegated budget. However, the PRUs will be required to complete the Standard in 2013/14.

Schools BACS

Currently, 12 schools have signed up to enable payment of suppliers via BACS of which 6 have successfully implemented the process.

3.5 2011/12 Internal Audit Plan Follow-up

Set out below is a summary of the Council's performance in implementing agreed recommendations arising out of the 2011/12 Internal Audit Plan. A detailed analysis can be found at Appendix D.

| 2011/12 Internal Audit Recommendation Follow up (Self-Assessment) | | | | | | | | | | | | |
|---|----------|----------|----------|-----------|----------|----------|----------|----------|----------|----------|---------------|-----------|
| Status | C&A | | CR | | E&CS | | R&H | | CE | | Cross Council | |
| | P1 | P2 | P1 | P2 | P1 | P2 | P1 | P2 | P1 | P2 | P1 | P2 |
| Total | 2 | 22 | 26 | 95 | 18 | 47 | 8 | 30 | 0 | 0 | 54 | 194 |
| Proposed | 0 | 0 | 7 | 10 | 0 | 0 | 0 | 3 | 0 | 0 | 7 | 13 |
| Implemented | 2 | 17 | 15 | 53 | 18 | 37 | 8 | 20 | 0 | 0 | 43 | 127 |
| Not Implemented | 0 | 1 | 0 | 5 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 8 |
| Partially Implemented | 0 | 3 | 1 | 26 | 0 | 6 | 0 | 6 | 0 | 0 | 1 | 41 |
| Not Applicable | 0 | 1 | 0 | 1 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 5 |
| Disagreed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Not Due | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 |

*P1 – Priority 1 Recommendation & P2 – Priority 2 Recommendation

Commentary

- All P1 recommendations had been self-assessed as being implemented

- One P1 recommendations was partially implemented as set out below.

| Area | Recommendation | Update |
|-----------------------------|--|---|
| Logotech (Asset Management) | A complete and up-to-date Cross Council asset management register for all asset classifications has not been compiled. | A complete asset management register for the Council should be compiled and held centrally for all asset classifications (based on a pre-determined threshold). Responsibility for maintaining the register should be formally allocated. |

Follow-up Trend Analysis

The table below sets out, over the last 2 years, the performance of the Council in implementing agreed recommendations.

| Recommendation Status | 2011/12 | | 2010/11 | |
|------------------------------|---------------|-----------|---------------|-----------|
| | Cross Council | | Cross Council | |
| | P1 | P2/3 | P1 | P2/3 |
| Total | 54 | 259 | 42 | 283 |
| Proposed | 7 | 18 | 1 | 17 |
| Implemented | 43 | 166 | 24 | 160 |
| Not Implemented | 0 | 13 | 1 | 28 |
| Partially Implemented | 1 | 55 | 12 | 59 |
| Not Applicable | 0 | 7 | 2 | 15 |
| Disagreed | 0 | 0 | 2 | 4 |
| Not Due | 3 | 0 | 0 | 0 |

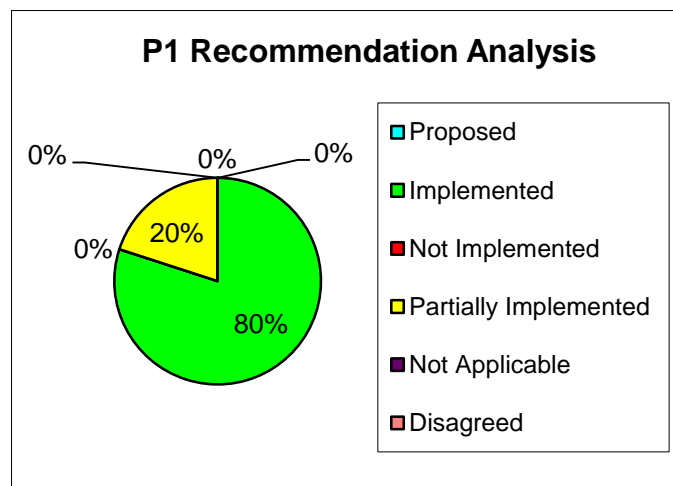
Commentary

As can be seen, the 2011/12 figures evidence a reduction in both 'Not Implemented' and 'Partially Implemented' recommendations – particularly in relation to P1 recommendations.

2011/12 P1 Recommendations - Substantive Testing

Set out below are the results of substantive testing on the 25 P1 recommendations which officers had self-assessed as being 'Implemented' as at 1 February 2013.

| 2011/12 P1 Recommendation Follow up | | |
|-------------------------------------|----------|-----------|
| Status | P1 | % |
| Total | 25 | |
| Proposed | 0 | 0 |
| Implemented | 20 | 80 |
| Not Implemented | 0 | 0 |
| Partially Implemented | 5 | 20 |



Commentary

In relation to the 5 partially implemented recommendations, it was confirmed that in each case, services were working towards full implementation.

Substantive Testing Trend Analysis

The table below sets out, over the last 2 years, the results of substantive testing of P1 recommendations.

| P1 Implementation Analysis | | | | |
|------------------------------|----------|-----------|-----------|-----------|
| | 2011/12 | | 2010/11 | |
| Status | P1 | % | P1 | % |
| Total | 25 | 0 | 24 | |
| Proposed | 0 | 0 | 0 | 0 |
| Implemented | 20 | 80 | 10 | 42 |
| Not Implemented | 0 | 0 | 2 | 8 |
| Partially Implemented | 5 | 20 | 11 | 46 |
| Not Applicable | 0 | 0 | 1 | 4 |

Commentary

As can be seen, the current figures represent a positive trend in performance.

3.6 2011/12 Schools Internal Audit Follow up

Set out below is the assurance profile of the 2011/12 schools audit program.

| 11/12 Audit Plan Assurance Profile - Schools | | |
|--|-----------|-----------|
| Status | Total | %age |
| Total | 30 | |
| Full | 0 | 0 |
| Substantial | 16 | 53 |
| Limited | 11 | 37 |
| No Assurance | 0 | 0 |
| Follow up | 3 | 10 |
| Non Assurance Report | 0 | 0 |
| To be Determined | 0 | 0 |

Commentary

- 11 schools received Limited Assurance in the year.
- 5 of the 11 schools were followed up in 2012/13.
 1. School Procurement Cards
 2. Edward Betham Primary School
 3. North Primary School
 4. Hathaway Primary School
 5. Wolf Fields Primary School
- The other 6 had their follow up deferred to Q1 2013/14 at the request of the schools:
 1. Little Ealing Primary School
 2. North Ealing Primary School
 3. Perivale Primary School
 4. Petts Hill Primary School
 5. Gifford Primary School

6. Fielding Primary School

2011/12 Schools Limited Assurance Follow up

Set out below is a summary of all recommendations made within schools during 2011/12 and an analysis of the performance of those schools in implementing agreed recommendations.

| 2011/12 Schools Follow up | | | | | | | | |
|------------------------------|-------------|----|-----|----|---------------------|----------|-----------|----------|
| Recommendation | All Schools | | | | Follow up Completed | | | |
| Status | Total | P1 | P2 | P3 | Total | P1 | P2 | P3 |
| Total | 208 | 32 | 151 | 25 | 51 | 12 | 36 | 3 |
| Proposed | 152 | 19 | 114 | 19 | 0 | 0 | 0 | 0 |
| Implemented | 12 | 1 | 10 | 1 | 12 | 1 | 10 | 1 |
| Not Implemented | 2 | 0 | 2 | 0 | 2 | 0 | 2 | 0 |
| Partially Implemented | 29 | 9 | 18 | 2 | 29 | 9 | 18 | 2 |
| Not Applicable | 5 | 1 | 4 | 0 | 5 | 1 | 4 | 0 |
| Disagreed | 5 | 1 | 1 | 3 | 0 | 0 | 0 | 0 |
| Not Due | 3 | 1 | 2 | 0 | 3 | 1 | 2 | 0 |

Commentary

- There were no P1 recommendations that were not implemented but 9 were partially implemented.
- Analysis of P1 recommendations found that 69% (2010/11: 68%) related to procurement in that there was insufficient evidence to support compliance with:
 - The 3 part purchasing system e.g. Purchase Order, Invoice, Goods Received Note 41% (13); and
 - Value for Money principles e.g. 3 quotes/tenders 28% (9).
- The A&I team will again attend the Schools Administrators Forum in September 2013 to stress the importance of:
 - Achieving value for money when procuring goods and services
 - Fully implementing all agreed recommendations.

Analysis of those schools followed up in Q1 2013/14 will be submitted to the next meeting of the Committee.

3.7 Letters of Representation (LoR)

The Annual Governance Statement is produced each year, signed off by the Chief Executive and the Leader of the Council and published with the Annual Accounts. One of the key elements in obtaining the required assurance for the Statement is the completion of annual letters of representation by senior officers. Executive Directors were asked to compile their letter after reviewing the letters of representation from their directors. Directors were asked to compile their letter after taking assurance from their direct reports.

Consequently, letters were sent to 21 senior officers and the response rate was 100%. Out of the dataset of 30 questions:

- At least 90% of officers responded positively (yes) to 20 questions (2011/12: 19).
- There were no questions which yielded a negative (no) response from more than 10% of officers.

3.8 Public Sector Internal Audit Standards (PSIAS)

New Internal Audit Standards, which came into effect on 1 April 2013, replace the Government Internal Audit Standards and are intended to promote further improvement in the professionalism, quality and effectiveness of internal audit across the public sector. Appendix E provides further details and sets out how the Council intends to comply with the Standards. Appendix F sets out the Council's updated Internal Audit Strategy and Appendix G the updated Internal Audit Charter.

3.9 Audit Board

At the Audit Board meeting held on 19 June 2013, reports were submitted in relation to:

- Internal Audit, Risk Management and Investigations Performance Reports as at 31 March 2013.
- Head of Internal Audit Annual Opinion 2012/13.
- Annual Governance Statement 2012/13.

4. Financial

There are no direct financial implications. All audit activity covered in this report is being delivered within the budget and there are no resource issues.

5. Legal

No legal implications.

6. Value For Money

Value for money reviews have been identified within the audit plan.

7. Sustainability Impact Appraisal

Not applicable

8. Risk Management

The Council is responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of its functions and which includes arrangements for the management of risk.

9. Community Safety

Not applicable.

10. Links to Strategic Objectives

The issues outlined in this report have a particular focus on the Council's organisational improvement objective 'Becoming a high performing organisation, focused on the needs of its communities'.

11. Equalities and Community Cohesion

No equality impact assessment has been undertaken as the report does not affect the general duties of the Equalities Act 2010.

12. Staffing/Workforce and Accommodation implications:

Not applicable.

13. Property and Assets

Not applicable

14. Any other implications:

None.

15. Consultation

As per attached table.

16. Appendices

Appendix A: 2012/13 Internal Audit Plan Performance.

Appendix B: 2012/13 Internal Audit Plan Changes.

Appendix C: 2012/13 Internal Audit Plan No/Limited Assurance Reports.

Appendix D: 2011/12 Internal Audit Plan Follow up Performance.

Appendix E: PSIAS Overview

Appendix F: 2013/14 Internal Audit Strategy

Appendix G: 2013/14 Internal Audit Charter

17. Background Information

Indicative Audit Plan 2012/13

Consultation

| Name of consultee | Department | Date sent to consultee | Date response received from consultee | Comments appear in report para: |
|-------------------|--|------------------------|---------------------------------------|---------------------------------|
| Sudhi Pathak | Head of Audit Investigation | &14.06.13 | | |
| Nigel Watson | Assistant Director Corporate Finance & Audit | of14.06.13 | | |
| Sital Galani | Deloitte Senior Manager | 14.06.13 | | |

Report History

| Decision type: | Urgency item? |
|-----------------|---------------|
| For information | No |

| | | | | | |
|--|-----------------|---------------|-----------------|------------------|-------------------|
| Authorised by member: | Cabinet member: | Date drafted: | report drafted: | Report deadline: | Date report sent: |
| Report no.: | | | | | |
| Report author and contact for queries: | | | | | |
| John Allsop, Audit & Risk Manager, ext: 6078 | | | | | |
| | | | | | |

Appendix A: 2012/13 Internal Audit Plan Performance

| Measure | 31 March 2013 | | Mar 12 | Mar 11 |
|---|---------------|--------|--------|--------|
| | Target | Actual | | |
| Deloitte | | | | |
| % of draft reports issued 12 days after fieldwork | 95 | 86 | 85 | 85 |
| % of drafts issued (Allocation + 20 days) | 95 | 83 | 84 | 81 |
| % of final reports issued 5 days after responses | 100 | 98 | 98 | 98 |
| % of QA forms rated 'satisfactory' or above. | 90 | 91 | 87 | NM |
| % of Plan Completion (draft reports issued) | 95 | 95 | 95 | 95 |

Commentary

In general, a positive direction of travel was noted for the set of performance indicators over the 3-year period.

Appendix B: 2012/13 Internal Audit Plan Changes

| 2012/13 Audit Plan Changes | | |
|---|--|------|
| Area | Details | Days |
| Follow up | 22 days added to the Plan at the request of the Head of Audit & Investigation to follow up 'limited assurance' Probity audits within schools. | 22 |
| Sundry Amendments | Sundry Amendments. | 18 |
| Oracle Single Sign Off | 13 days added at the request of the Head of Audit & Investigation to cover the role out of Thin Client across the Council | 13 |
| West London Authority Governance Audit | 10 days added at the request of the Director of Corporate Finance & Audit | 10 |
| Villiers High School | 7 days added to undertake a Probity audit at the request of the Head of Audit & Investigation. | 7 |
| Handypersons Scheme | 5 days added as the Handypersons scheme was included within DFG. It has now been separated out as specific audit. | 5 |
| Payroll & Employee Expenses | 5 days added to cover an extended scope at the request of the Head of Audit & Investigation | 5 |
| Community Centres (Greenford, Northolt Village, West Acton, Perevale) | 3 days added to cover an extra Centre at the request of the Head of Service | 3 |
| Accounts Payable BACS Review | 3 days added at the request of the Head of Audit & Investigation to review the arrangements for paying Creditors by BACS. | 3 |
| Children's Placements | 2 days added to cover an extended scope at the request of the Head of Audit & Investigation. | 2 |
| CCTV | 2 days added at the request of the Head of Audit & Investigation to cover an increased scope. | 2 |
| DFG | 2 days deleted as DFG and Handypersons Scheme have now been split out into 2 separate audits. | -2 |
| Cash Receipting/Cash Kiosk Follow up | 2.5 days deferred to 2013/14. Audit not finalised until February 2013. | -2.5 |
| Schools BAC Process | 6 days deleted as the audit has been amalgamated within the ICT walkthrough of the same process. | -6 |
| Stray Dogs Service | 7 Days deleted at the request of the Head of Service as the service is to be reorganised in 2013. | -7 |
| CCD | 8 Days deferred to the 2013/14 Audit Plan at the request of the Head of Service. Work is being undertaken to host this service on software (Frameworki) currently in use in the Authority. | -8 |

| 2012/13 Audit Plan Changes | | |
|-----------------------------------|---|-------------|
| Area | Details | Days |
| Health & Safety | 8 days deferred to the Q3 2013/14 Internal Audit Plan at the request of the Head of Service due to the section being restructured. | -8 |
| Partnership Governance | 9 days deleted at the request of the Head of Service who provided assurance over the integrity of the control environment within this area. | -9 |
| Civica | 9 days deferred to the 13/14 Plan at the request of the Director of CF&A to allow current issues to be addressed. | -9 |
| E Procurement | 9 days deferred to 2013/14 Plan at the request of the Head of Audit & Investigation in order to re-develop terms of reference. | -9 |
| Homelessness Decisions | 9.5 days to be deleted at the request of the Assistant Director of Service due to the timing of new legislation which is to be introduced. | -9.5 |
| Fully Hosted ICT | 10 days deferred to 2013/14 Plan at the request of the Head of Service. Service needs more time to collate list of all fully hosted software. | -10 |
| Adult Learning | 10 days deferred to the 2013/14 Plan as a new Head of Service is currently being recruited. | -10 |
| Supporting People | 10 days deferred to the 2013/14 Audit Plan at the request of the Director of Service due to work pressures. | -10 |
| Utilities | 10 days deferred to the 2013/14 Plan the request of the Head of Service due to on-going work within the area. | -10 |
| Data Protection | 10 days deleted as a similar audit is to be carried out by the ICO | -10 |
| Appraisals | 10 days deferred to the 2013/14 Plan at the request of the Ass Director of Service due to a new online process being deployed via iTrent. | -10 |
| iTrent | 10 days deferred to the 13/14 Audit Plan at the request of the Assistant Director of Human Resources | -10 |
| Carbon Reduction Commitment | 10 days deleted. Audit undertaken by specialist Consultants. | -10 |
| Risk Management | 10 days deferred to the 13/14 Plan at the request of the Head of Internal Audit. The RM framework was reviewed in early 2012 and received "Full Assurance". | -10 |

| 2012/13 Audit Plan Changes | | |
|-----------------------------------|--|-------------|
| Area | Details | Days |
| Registrars | 10 days deferred to 2013/14 Audit Plan at the request of the Head of Audit & Investigation due to the unavailability of officers. | -10 |
| Pensions | 12 days deferred to the 2013/14 Plan at the request of the Head of Service due to work undertaken to meet the requirements of the actuarial valuation. | -12 |
| Acting up & Secondments | 12 days deferred to 2013/14 Plan at the request of the Assistant Director to enable preliminary work to be undertaken on iTrent. | -12 |
| EMS Contract | 15 days deferred to Q2 20/14 at the request of the Executive Director of E&CS. This was to enable the annual review of both the contract and contractor and thus provide to Internal Audit a greater degree of validated information and comparative performance data. | -15 |
| Telecoms | 15 days deferred to 2013/14 Plan at the request of the Head of Service to take into account improvements to the Application | -15 |
| West London Mental Health Trust | 15 days deleted. The Director of Adult Services requested that the audit be cancelled as the Management Agreement is currently being re-negotiated. | -15 |
| Internal Audit Follow up | 28 ICT days deleted at the request of the Head of Audit & Investigation due to no 'Limited Assurance reports' or P1 recommendations being issued. | -28 |
| Total | | -177 |

Appendix C – 2012/13 Internal Audit Plan No/Limited Assurance Reports

| 2012/13 Schedule of No/Limited Assurance Reports | | | | |
|---|---------------------------------|---|--|---|
| E&CS | Regen & Housing | Corporate Resources | Schools | |
| Community Centres (Greenford, Northolt Village, West Acton, Perevale) | Former Client Arrears (Housing) | Network Infrastructure | Schools BACS Walkthrough (ICT Audit) | Our Lady of the Visitation RC Primary School |
| Chargeable Garden Waste | Temporary Accommodation | Corporate Documents & Storage (Greenford) | St Anselm's RC Primary School | Oldfield Primary School |
| | Voids | Oracle Single Sign On | St Gregory's RC Primary School | Elthorne Park High School |
| | Bed & Breakfast Accommodation | Service Ealing Contract Management | Brentside High School Post 16-19 Education Funding Audit | Northolt High School Post 16-19 Education Funding Audit |
| | Food Approvals | Insurance Service | Villiers High School | |
| | Ealing in London | Asset Management | | |
| | Licensing | | | |

Appendix D – 2011/12 Internal Audit Plan Follow up Performance

| 2011/12 Internal Audit Recommendation Follow up (Self-Assessment) | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-------------------|----------|----------|----------|---------------------|----------|-----------|-----------|----------|----------|----------|----------|-----------------|----------|----------|----------|------------------|----------|----------|----------|---------------|----------|-----------|-----------|
| Recommendation | Children & Adults | | | | Corporate Resources | | | | E&CS | | | | Regen & Housing | | | | Chief Executives | | | | Cross Council | | | |
| Status | Total | P1 | P2 | P3 | Total | P1 | P2 | P3 | Total | P1 | P2 | P3 | Total | P1 | P2 | P3 | Total | P1 | P2 | P3 | Total | P1 | P2 | P3 |
| Total | 32 | 2 | 22 | 8 | 155 | 26 | 95 | 34 | 81 | 18 | 47 | 16 | 41 | 8 | 30 | 3 | 4 | 0 | 0 | 4 | 313 | 54 | 194 | 65 |
| Proposed | 1 | 0 | 0 | 1 | 21 | 7 | 10 | 4 | 0 | 0 | 0 | 0 | 3 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 25 | 7 | 13 | 5 |
| Implemented | 25 | 2 | 17 | 6 | 83 | 15 | 53 | 15 | 68 | 18 | 37 | 13 | 29 | 8 | 20 | 1 | 4 | 0 | 0 | 4 | 209 | 43 | 127 | 39 |
| Not Implemented | 1 | 0 | 1 | 0 | 9 | 0 | 5 | 4 | 1 | 0 | 1 | 0 | 2 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 13 | 0 | 8 | 5 |
| Partially Implemented | 3 | 0 | 3 | 0 | 37 | 1 | 26 | 10 | 9 | 0 | 6 | 3 | 7 | 0 | 6 | 1 | 0 | 0 | 0 | 0 | 56 | 1 | 41 | 14 |
| Not Applicable | 2 | 0 | 1 | 1 | 2 | 0 | 1 | 1 | 3 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 5 | 2 |
| Disagreed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Not Due | 0 | 0 | 0 | 0 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 3 | 0 | 0 |