

Internal Audit Annual Plan 2010 / 2011 - Position Statement as at 31st March 2011

Planned Audit Area 2010/11	Type of Review	Risk Rating	Current Status	Audit Opinion	Recommendations Made / Accepted	Key Issues
<u>Children's Services</u>						
Children, Young People & Family Support Services						
Out of County placements	Key Controls Review	High	Completed	Level 4	5 Made / 5 Accepted	Panel Logs did not always show evidence of the decision; Panel Logs not always properly authorised; Contracts with schools not available in 2 instances; possible discount opportunities not always identified.
<u>Learning & Inclusion</u>						
Teachers' Pension return (PEN05) - opted out Schools	Key Controls Review - Core System	High	Completed	Level 2	7 Made / 7 Accepted	Recommendations made by the Audit Commission not always implemented; The completion of the annual certificate not effectively managed; Certificate sent to Teachers' Pensions not totally accurate; Reports from "opted - out" schools not received in timely manner; Contributions from "opted - out" schools not always accurate;
SIMS	Key Controls Review - Core System	High	Completed	Level 4	4 Made / 4 Accepted	Access and password controls; Year end reconciliation.
Ethnic Minority Achievement Service - (R)	Key Controls Review	Medium	Completed	Level 4	1 Made / 1 Accepted	Inadequate checks made on quarterly invoices, resulting in overpayment.
Travellers Education Service - (R)	Key Controls Review	Medium	Review cancelled			Cancelled at the request of the Service
Opted out school payroll - (R)	Key Controls Review	Medium	Draft Report Issued	Level 3	4 Made	Submission of Pension Reports by Schools; Accuracy of documents; Accuracy of Additional Voluntary Contributions; Availability of documents.
Financial Management Standard In Schools	(Abolished with effect from 15th November 2010)					
Beechen Cliff	External Assessment & Follow-up	Medium	Completed			Achieved Standard
Broadlands Secondary School	External Assessment & Follow-up	Medium	Completed			Achieved Standard
Chew Valley Secondary School	External Assessment & Follow-up	Medium	Completed			Achieved Standard
Culverhay Secondary School	External Assessment & Follow-up	Medium	Review cancelled			Withdrawn from process
Haysfield School Technology College	External Assessment & Follow-up	Medium	Review cancelled			Withdrawn from process
Norton Hill Secondary School	External Assessment & Follow-up	Medium	Review cancelled			School became an Academy
Oldfield Secondary School	External Assessment & Follow-up	Medium	Review cancelled			School became an Academy

Audit Opinion

Level 5 = Excellent: Level 4 = Good: Level 3 = Adequate:
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Ralph Allen Secondary School	External Assessment & Follow-up	Medium	Completed			Achieved Standard
Somervale Secondary School	External Assessment & Follow-up	Medium	Review cancelled			School became an Academy
St Gregory's Catholic Secondary School	External Assessment & Follow-up	Medium	Completed			Achieved Standard
St Mark's CofE Secondary School	External Assessment & Follow-up	Medium	Completed			Achieved Standard
Wellsway Secondary School	External Assessment & Follow-up	Medium	Completed			Achieved Standard
Writhlington Secondary School	External Assessment & Follow-up	Medium	Review cancelled			Withdrawn from process
School Audit Visits - Primary Schools						
Freshford CofE Primary School	Follow-up of 2009/10 Review	Medium	Completed	Level 3	10 Made / 10 Accepted	8 Fully Implemented / 1 for future Implementation / 1 No longer applicable. Revised Action Plan issued covering (a) Contract approval.
Longvernal Primary School	Follow-up of 2009/10 Review	Medium	Completed	Level 3	6 Made / 6 Accepted	4 Fully Implemented / 1 Partially Implemented / 1 Not Implemented. Revised Action Plan issued covering authorisation and renewal of contracts.
Marksbury CofE Primary School	Follow-up of 2009/10 Review	Medium	Completed	Level 4	3 Made / 3 Accepted	2 Fully Implemented / 1 Not Implemented. Revised Action Plan issued covering the raising of official orders.
Oldfield Park Infant School	Follow-up of 2009/10 Review	Medium	Completed	Level 5	2 Made / 2 Accepted	Both Fully Implemented
Paulton Junior School	Follow-up of 2009/10 Review	Medium	Completed	Level 3	4 Made / 4 Accepted	2 Fully Implemented / 1 Partially Implemented / 1 Not Implemented. Revised Action Plan issued covering (a) raising of official orders (b) authorisation of semi-official school fund expenditure.
St Andrew's CofE Primary School	Follow-up of 2009/10 Review	Medium	Completed	Level 2	8 Made / 8 Accepted	5 Fully Implemented / 2 Partially Implemented / 1 Not Implemented. Revised Action Plan issued covering (a) raising of official orders (b) reconciliation of school meals income (c) updating school Purchasing Policy.
St Philip's CofE Primary School	Follow-up of 2009/10 Review	Medium	Completed	Level 4	6 Made / 5 Accepted	4 Fully Implemented / 2 Not Implemented. Revised Action Plan issued covering (a) school inventory (b) authorisation of semi-official school fund expenditure.
St Saviour's CofE Infant School	Follow-up of 2009/10 Review	Medium	Completed	Level 4	6 Made / 6 Accepted	4 Fully Implemented / 1 Partially Implemented / 1 Not Implemented. Revised Action Plan issued covering (a) amendments to school purchasing policy (b) Annual review of school's finance policy by Full Governing Body.

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Westfield Primary School	Follow-up of 2009/10 Review	Medium	c/f to 2011/12			c/f to 2011/12
Chandag Infant School	Key Controls Review	Medium	Completed	Level 2	13 Made / 13 Accepted	Single Central Record; Issue of official orders; Completion of school meals records; Banking of school meals income; Delays in the banking of general school income; Completion of Inventory; School Fund bank reconciliation; Authorisation of school fund expenditure; Use of Petty Cash;
Clutton Primary School	Key Controls Review	Medium	Completed	Level 4	6 Made / 6 Accepted	Single Central Record; Safer recruitment; Reconciliation of school meals income; Raising of official orders; Inventory checks; Audit of semi-official School Fund.
Midsomer Norton Primary	Key Controls Review	Medium	Completed	Level 5	3 Made / 3 Accepted	Single Central Record; School Inventory.
Oldfield Park Junior School	Key Controls Review	Medium	Completed	Level 3	15 Made / 15 Accepted	Signing of overtime claims; Raising of official orders; Segregation of duties; VAT invoices; Inventory; School trip expenditure; Storage of income.
Southdown Infant School	Key Controls Review	Medium	Completed	Level 4	9 Made / 9 Accepted	Raising of official orders; Invoice certification; Reimbursements to staff; School contracts; Inventory; Receipting of income; Governors' minutes.
St John's (Keynsham) Primary School	Key Controls Review	Medium	Completed	Level 4	8 Made / 8 Accepted	Single Central Record; School Fund administration; Raising of official orders; Retention of contract quotations; Reconciliation of income; Inventory; Bank reconciliations.
St Michael's C of E Junior School	Key Controls Review & Follow-up	Medium	Completed	Level 4	5 Made / 4 Accepted	Inappropriate purchases; Raising of official orders; Reconciliation of income; School meals administration.
St Saviour's C of E Junior School	Key Controls Review	Medium	Review not done			Insufficient resources - not c/f to 2011/12 as there is a new approach of themed reviews for schools
Welton Primary School	Key Controls Review	Medium	Review not done			Insufficient resources - not c/f to 2011/12 as there is a new approach of themed reviews for schools
Widcombe Junior School	Key Controls Review	Medium	Review not done			Insufficient resources - not c/f to 2011/12 as there is a new approach of themed reviews for schools
School Audit Visits - Special Schools						
The Link	Follow-up of 2009/10 Review	Medium	Completed	Level 2	13 Made / 13 Accepted	11 Fully Implented / 2 Partially Implemented. Revised action plan issued covering (a) Governors' Terms of Reference (b) banking of school meals income
Fosse Way School	Key Controls Review	Medium	Review not done			Insufficient resources - not c/f to 2011/12 as there is a new approach of themed reviews for schools

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Children's Centre						
St Martin's Garden Childrens Centre - (R)	Key Controls Review	Medium	Completed	Level 4	7 Made / 7 Accepted	Children's Centre budget; Reconciliation of purchasing card statements; arrears policy; Retention of cash: Bankings: Bank reconciliations; Inventory.
Strategic Planning Service						
Home to School Transport	Follow-up of 2009/10 Review	Medium	Completed	Level 1	7 Made / 7 Accepted	6 Fully Implemented / 1 Partially Implemented. Revised action plan issued covering (a) Service Risk Register.
Contact Point	Key Controls Review	Medium	Completed	N/A	N/A	Contact Point is now abolished; Review carried out in order that the annual assurance statement could be authorised, for the Council to receive its final grant.
Service Delivery:						
Environmental Services						
Parking Services	Follow-up of 2009/10 Review	High	Completed	Level 4	3 Made / 3 Accepted	3 Not Implemented. Revised action plan issued covering (a) Reconciliation of income with Agresso (b) New cash collection procedures (c) Reconciliation of data from the parking management system.
Use of Council & Hire Vehicles - (R)	Key Controls Review	High	c/f to 2011/12			c/f to 2011/12
Highway Maintenance & Term Contracts	Key Controls Review	High	c/f to 2011/12			c/f to 2011/12
Use of Council Vehicles - BSOG	Key Controls Review	High	Completed	N/A	N/A	Verification of the Bus Service Operators Grant claim
Tourism, Leisure & Culture						
SPA Operators Accounts Review	Follow-up of 2009/10 Review	Medium	Completed	Level 3	3 Made / 3 Accepted	3 Not Implemented. Revised action plan issued covering (a) Profit sharing arrangements (b) Business Continuity Plan (c) Financial monitoring.
Catering Contract Review	Follow-up of 2009/10 Review	Medium	Completed		1 Made / 1 Accepted	Fully Implemented
Bath Tourism Plus - (R)	Key Controls Review	High	Draft Report Issued	Level 4	5 Made	Current contract arrangements; Council representatives on the Board; Responsibilities of the Company Finance Director; Appointment of the Company's external auditors.
Sports & Active Leisure Team - governance arrangements - (R)	Key Controls Review	High	Completed	Level 4	4 Made / 4 Accepted	Business Continuity Plans; Equipment inventories and checks.
Planning & Transport Development						

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Greater Bristol Bus Network	Audit of Grant Claim	High	Completed	N/A	N/A	Verification of the Greater Bristol Bus Network grant claim
<u>Development & Major Projects:</u>						
Quality assurance process	Follow-up of 2009/10 Review	High	Completed	Level 3	18 Made / 18 Accepted (please note - includes the same recommendations spread over a number of Services)	12 Fully Implemented / 3 Partially Implemented / 3 Not Implemented. Revised Action Plan issued covering (a) Maintenance of a "Lessons learnt log" (b) sign off processes (c) simplified "gateway" process (d) PID preparation and approval.
Budgeting	Follow-up of 2009/10 Review	High	Completed	Level 4	2 Made / 2 Accepted	1 Fully Implemented / 1 Partially Implemented. Revised Action Plan issued covering creation & monitoring of project timesheets.
SPA Expenditure Review	Follow-up of 2009/10 Review	High	Completed	Level 4	1 Made / 1 Accepted	Fully Implemented
West of England Partnership Office	Follow-up of 2009/10 Review	High	Completed	Level 3	10 Made / 10 Accepted	Fully Implemented
Consultancy & Advice	Key Controls	High	On-going	N/A	N/A	On-going
Employment of Consultants - Development & Regeneration - (R)	Key Controls Review	High	Review cancelled			Cancelled at the request of the Service
Grant Claim - RG20 Land Stabilisation (Combe Down Stone Mines)	Audit of Grant Claim	High	Draft Report Issued	Level 3	5 Made	Completion of final Grant Claim; Retention and storage of documents; verification of third party work; Council contract standing orders;
<u>Improvement & Performance:</u>						
Human Resources						
Payroll - Safer Recruitment	Follow-up of 2009/10 Review	High	c/f to 2011/12			c/f to 2011/12
Payroll -Variations	Follow-up of 2009/10 Review	High	Completed	Level 3	3 Made / 3 Accepted	Fully Implemented
Payroll	Key Controls Review - Core System	High	Completed	Level 4	2 Made / 2 Accepted	Deduction of Pension contributions; Retention of evidence documents.
HR Data - (R)	Key Controls Review	Medium	Completed	Level 2	6 Made / 6 Accepted	Recording of sickness absences by Services; Accuracy of weekly sickness forms to Payroll; The accuracy of sickness data on the payroll system; Monitoring & verification of sickness data.
Strategic Performance						
Review of statutory and local PI's (now Stretch Targets)	Key Controls Review	High	Completed	N/A	N/A	20 of 32 stretch targets achieved; Data to support targets; Clarity of target criteria; Independent monitoring; Accuracy of QPR data.
<u>Democratic & Legal Services:</u>						

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Members' Allowances	Follow-up of 2009/10 Review	Medium	Completed	Level 4	3 Made / 3 Accepted	Fully Implemented
Resources & Support Services:						
Risk & Assurance						
Council Contract Standing Orders	Annual Review	Medium	WIP On-going			WIP On-going
Schools Contract Standing Orders	Annual Review	Medium	WIP On-going			WIP On-going
Council Financial Regulations	Annual Review	Medium	WIP On-going			WIP On-going
Schools Financial Regulations	Annual Review	Medium	WIP On-going			WIP On-going
Budget Management Scheme	Annual Review	Medium	Review not done			Insufficient Resources - not c/f to 2011/12
FMSIS Training & Support	Training & Support	N/A	Completed			N/A
Risk Management	Follow-up of 2008/09 Review	High	Completed	Level 3	4 Made / 4 Accepted	2 Fully Implemented / 1 Partially Implemented / 1 Not Implemented. Revised Action Plan issued covering (a) Implementation of the Risk Management training programme (b) Completion & monitoring of relevant risk assessments.
Finance						
Accounting arrangements for Asset Management	Key Controls Review	Medium	c/f to 2011/12			c/f to 2011/12
Purchase Cards	Key Controls Review	High	Draft Report Issued	Level 3	10 Made	Review of Procedure Notes: Authorisation of card application forms; Retention of records; destination of bank statements.
Treasury Management - new regulations - (R)	Key Controls Review - Core System	High	c/f to 2011/12			c/f to 2011/12
PCIDSS (Payment card industry data security standard)	Follow-up of 2009/10 Review	Medium	Completed	Level 2	11 Made / 11 Accepted	3 Fully Implemented / 3 Partially Implemented / 5 Not Implemented. Revised Action Plan issued covering (a) Completion of the PCIDSS self assessment questionnaire (b) Information sharing agreements (c) Satisfying PCIDSS regulations (d) Obtaining PCIDSS compliance (e) Control process over remote maintenance (f) User authorisation forms.
Property						
Commercial Estates	Follow-up of 2009/10 Review	High	Completed	Level 4	3 Made / 3 Accepted	2 Fully Implemented / 1 Partially Implemented. Revised Action Plan issued covering monitoring of debt reports.
Review of Charges & Cost Property Review	Consultancy	Medium	Completed	N/A	N/A	Requested by the Service
Primary School Meals - (R)	Key Controls Review	High	c/f 2011/12			c/f to 2011/12
Revenues, Benefits & Council Connect						
E Pay	Key Controls Review	Medium	Completed	Level 3	3 Made / 3 Accepted	Daily reconciliations; Correcting discrepancies; Recording actions taken.

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Customer Care Arrangements & Complaints	Follow-up of 2009/10 Review	High	Completed	Level 3	5 Made / 5 Accepted	1 Fully Implemented / 4 Partially Implemented. Revised Action Plan issued covering (a) New complaints procedure (b) Corporate response standards (c) Nominated complaints officers (d) Annual report.
Council Tax	Follow-up of 2009/10 Review	High	Completed	Level 4	4 Made / 4 Accepted	3 Fully Implemented / 1 Partially Implemented. Revised Action Plan issued covering the monthly reconciliation process.
NNDR	Follow-up of 2009/10 Review	High	Completed	Level 4	4 Made / 4 Accepted	Fully Implemented.
Processing Claims - Housing Benefits	Follow-up of 2009/10 Review	High	Completed	Level 4	1 Made / 1 Accepted	Fully Implemented.
<u>Community Health & Social Care Services:</u>						
PCT Consultation & Support	Key Controls Review / Integration Support	High	On-going	N/A	N/A	On-going
Commissioning & Contracting	Key Controls Review - Core System	High	Review not done			Considered inappropriate due to creation of Social Enterprise.
Safeguarding Adults - People with Learning Difficulties - (R)	Key Controls Review	High	Completed	Level 3	11 Made / 11 Accepted	Enhancing Procedures Guide; Revision of the Data Collection Form; Complying with the Data Protection Act; Renewal of CRB certificates; Target timescales; Employee declarations for adherence to policies & procedures.
<u>Avon Pension Fund:</u>						
Pensions Payroll Administration	Key Controls Review - Core System	High	Completed	Level 5	1 Made / 1 Accepted	Reconciliation of deductions
IT & Business Continuity	Key Controls Review	High	Review not done			Insufficient Resources
Investment Management	Key Controls Review	High	Review not done			Insufficient Resources
Pensions Payroll	Follow-up of 2009/10 Review	High	Completed	Level 5	3 Made / 3 Accepted	Fully Implemented
Pension AXIS IT System	Follow-up of 2009/10 Review	High	Completed	Level 4	3 Made / 3 Accepted	1 Fully Implemented / 2 Not Implemented. Revised Action Plan issued covering (a) System procedure notes in place (b) Records retention schedule.
<u>Anti-fraud:</u>						
<u>Service Delivery:</u>						
<u>Environmental Services</u>						

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Parking Services - Income Collection	Transaction Testing	High	Completed	Level 1	9 Made / 9 Accepted	Daily income collection routines reviewed; Maintain records of barrier passes issued; Security of credit card information; Car park barriers; Reconciliation of permits; Availability of management reports; Issue of temporary day tickets; Monitoring of barrier cards.
Use of Council fuel cards - (R)	Transaction Testing	High	Completed	Level 3	10 Made / 10 Accepted	Authority to order fuel cards; Security of fuel cards; Issue of Council fuel cards; Identification of issues & management action; Management information & monitoring.
Tourism Leisure & Culture						
Heritage Services - Cash Controls	Follow-up of 2009/10 Review	High	Completed	Level 3	5 Made / 5 Accepted	4 Fully Implemented / 1 Partially Implemented. Revised Action Plan issued covering completion of the theft prosecution policy.
Heritage Services - Income Collection Roman Baths	Transaction Testing	High	Completed	Level 4	2 Made / 2 Accepted	Authorisation of refunds; Review of bank reconciliations.
Heritage Services - Retail Security Review	Consultancy	Medium	Completed	N/A		Advice & support provided during a retail security review, led by an external consultant
Library Services - Income Collection	Transaction Testing	High	WIP - c/f to 2011/12			WIP - c/f to 2011/12
Community Health & Social Care Services:						
Personalised Budgets	Transaction Testing	High	Completed	Level 3	9 Made / 9 Accepted	Accumulation of funds by Budget holders; Submission of documentation by Budget holders; Submission of quarterly returns by Budget holders; Verification of quarterly returns; Management of bank accounts;
Radstock Road Community Stores - (R)	Transaction Testing	Medium	Completed	Level 2	14 Made / 14 Accepted	Bar coding system; Stock control system not up to date; Quality control; Disposal of equipment; Periodic stock checks; Stock room security; Procedures & guidelines.
Payments to Domiciliary Care Providers	Transaction Testing	High	Completed	Level 3	6 Made / 6 Accepted	Clients' Care Plans; Periodic reviews of duration of home visits; Submission of timesheets; Client signatures on timesheets; "double-up" visits.
Community Resource Centres - (R)	Transaction Testing	Medium	Completed	Level 4	9 Made / 9 Accepted	Administraion of Residents' cash sheets, including accuracy & certification procedures; Personal needs allowances; Security & storage of cash.
Improvement & Performance:						
Human Resources						
Payroll - Transaction testing	Follow-up of 2009/10 Review	High	Completed	Level 3	6 Made / 6 Accepted	Fully Implemented

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Payroll - Transaction testing	Transaction Testing	High	Completed	Level 4	4 Made / 4 Accepted	Inventory of CRB forms submitted; Recharging arrangements to Services.
Payroll - Mileage & Business Expenses - (R)	Transaction Testing	High	Draft Report Issued	Level 4	4 Made	Completion of claim forms; submission of receipts; Incorrect mileage rates.
<u>Resources & Support Services:</u>						
Avon Pension Fund						
Avon Pension Fund - Assets & Revenues	Transaction Testing	High	Completed	Level 4	2 Made / 2 Accepted	Certification of monthly returns from employer bodies
Finance						
Purchase Cards	Transaction Testing	High	Draft Report Issued	Level 3	4 Made	Supporting documentation for transactions; Management review of transaction logs; Inappropriate use of the card (please note - NOT substantial)
Procurement compliance - (R)	Transaction Testing	High	Draft Report Issued	Level 4	5 Made	Completion of the Council's contracts register; Renewal of contracts.
Duplicate Payment Controls	Follow-up of 2009/10 Review	High	Completed	Level 3	3 Made / 3 Accepted	All Fully Implemented
Purchase Cards	Follow-up of 2009/10 Review	High	Completed	Level 4	3 Made / 3 Accepted	2 Fully Implemented / 1 Partially Implemented. Revised action plan issued covering authorisation of new card application forms.
Property						
Cash Cafeterias	Follow-up of 2009/10 Review	High	Completed	Level 1	8 Made / 8 Accepted	5 Fully Implemented / 2 Partially Implemented / 1 Not Implemented. Revised Action Plan issued covering (a) Administration of the Corporate Purchasing Card (b) Reconciliation of income (c) Up to date guidance notes (d) Reconciliation of meals numbers.
Community Meals	Transaction Testing	High	Completed	Level 3	4 Made / 4 Accepted	Monitoring of delivery round sheets; Maintenance of stock records; Reconciliation of bankings.
Revenues, Benefits & Customer Services						
Council Tax - NFI - (R)	Consultancy	High	Completed	N/A	N/A	N/A
Council Tax Liability - Breaks in Residence - (R)	Transaction Testing	High	Review not done			Insufficient Resources
Council Tax - Student Exemptions	Transaction Testing	Medium	Completed	Level 3	6 Made / 6 Accepted	Student status verification; Recognised educational establishments; Minimum course requirements; Challenging distance learning; Quality checking of exemptions; Risk Register.
Housing Benefits - Processing Claims	Transaction Testing	High	c/f to 2011/12			c/f to 2011/12
Housing Benefits - Overpayments	Transaction Testing	High	Draft Report Issued	Level 4	4 Made	Written policies & procedures; Completion of documentation; Reconciliation of electronic information; Quality control of processes.

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Cash Collection Machines	Follow-up of 2009/10 Review	High	Completed	Level 4	3 Made / 3 Accepted	Fully Implemented
Risk & Assurance Services						
Anti-fraud Bulletins	Preparation & Issue	Medium	Nos 5 & 6 issued			
Anti-fraud & Corruption Policy (Incl. Whistleblowing Policy)	Annual Review	Medium	c/f to 2011/12			c/f to 2011/12
National Fraud Initiative	Data Matching Investigation	High	WIP On-going	N/A	N/A	WIP On-going
Money Laundering	Annual Review	Medium	Completed			Policy reviewed & updated
Whistleblowing Promotion/Awareness	Preparation & Issue	Medium	c/f to 2011/12			c/f to 2011/12
Joint Working with NHS Counter Fraud Team	Annual Review	Medium	Completed			N/A
Information Technology and Management:						
All Services						
Agresso I.T. System	Key Controls Review	High	c/f to 2011/12			c/f to 2011/12 due to the current upgrade of the system.
CareFirst I.T. Systems	Key Controls Review	High	Completed	Level 3	5 Made / 5 Accepted	CRB certificates; Monitoring of users & access to the database; Business continuity issues
Uniform I.T. System	Key Controls Review	High	Completed	Level 3	5 Made / 5 Accepted	Retention of evidence; Password security; Retention of contract agreements; Roles & responsibilities; User base review.
Documentum I.T. System	Key Controls Review	High	Completed	Level 3	6 Made / 6 Accepted	CRB certificates; Monitoring of users & access to the database;
RADIUS I.T. System	Follow-up of 2009/10 Review	High	Completed	Level 4	5 Made / 5 Accepted	Fully Implemented
COMINO I.T. System	Follow-up of 2009/10 Review	High	Completed	Level 2	7 Made / 7 Accepted	5 Fully Implemented / 1 Partially Implemented / 1 Not Implemented. Revised Action Plan issued covering (a) Training & support (b) Compliance with the Data Protection Act.
ONE I.T. System	Follow-up of 2009/10 Review	High	Completed	Level 2	8 Made / 8 Accepted	2 Fully Implemented / 3 Partially Implemented / 3 Not Implemented. Revised Action Plan issued covering (a) Suitability of current reports (b) User access rights (c) Compliance with the Data Protection Act (d) Business continuity plan (e) Current maintenance agreement.

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Parkmobile I.T.System	Follow-up of 2009/10 Review	High	Completed	Level 2	10 Made / 10 Accepted	0 Fully Implemented / 1 Partially Implemented / 9 Not Implemented. Revised Action Plan issued covering (a) Formal training provided (b) Guidance notes (c) Access to Parking system (c) Monitoring of 3rd party access (d) Password administration (e) Management reports (f) Compliance with the Data Protection Act (g) Service Risk Register
ResourceLink I.T. System	Follow-up of 2009/10 Review	High	Completed	Level 2	9 Made / 9 Accepted	2 Fully Implemented / 2 Partially Implemented / 5 Not Implemented. Revised Action Plan issued covering (a) System Administrator (b) Formal training provided (c) Security of employee personnel files (d) Password controls (e) Business Continuity Plan (f) Compliance with the Data Protection Act (g) Retention of records.
Transformation						
Hosted Systems - (R)	Key Controls Review	Medium	Draft Report Issued	Level 1	3 Made	Establishment of Hosting Policy; Corporate Governance; Database of Hosted Systems;
Strategy & Management						
Mouchel - Performance Management	Key Controls Review	High	Draft Report Issued	Level 3	2 Made	Introduction of a quality checking process on key indicators; Provision of validating reports for monitoring purposes.
Operating Systems & Network Security						
Internet / Network Controls (incl Firewall / Virus Protection)	Key Controls Review	High	c/f to 2011/12			c/f 2011/12
<u>Unplanned Reviews: Summary of key areas of work</u>						
Lean Review - Housing Benefits new application system	Consultancy & Advice		Completed	Level 4	3 Made / 3 Accepted	Independent verification of claims; Supporting evidence; CRB checks;
Greater British Heritage Pass - Heritage Services Nos	Consultancy & Advice		Completed	Level 4	2 Made / 2 Accepted	No. of passes underclaimed; Formal contract available.
Home to School Transport - b/f from 2009/10	Key Controls Review		Completed	Level 1	8 Made / 8 Accepted	Current driver CRB's; Driver ID; Risk Registers; Authorisation of Agresso invoices; Records showing vehicle quality assurance checks;

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West of England Partnership Office - b/f from 2009/10	Key Controls Review		Completed	Level 3	9 Made / 9 Accepted	Partnership joint arrangement document; The performance management framework and reporting structure; Notification of Partnership estimates; Recharging arrangements; Corporate Risk Register; Service level agreements; Business continuity plan.
Safer Recruitment - b/f from 2009/10	Key Controls Review		Completed	Level 2	8 Made / 8 Accepted	Positive disclosures following CRB checks; Retention of CRB documentation; Verification of new employees, references & their qualifications; Requests for CRB checks;
Teachers' Pensions & PEN05 return	Audit of Annual Return		Completed	N/A	N/A	Assistance requested by Finance Service for reconciliation
Teachers' Pensions & TR17 return	Audit of Annual Return		Completed	N/A	N/A	Assistance requested by Finance Service for reconciliation
Secondary School - Football Foundation Grant	Audit of Grant Claim		Completed	N/A	N/A	Reconciliation, audit & submission of grant claim
Creditors - Change of Bank details	Consultancy		Completed	N/A	N/A	Action taken following fraudulent approaches to other Councils
Major Projects - verification of contract compliance	Consultancy		Completed	N/A	N/A	Assistance provided following a challenge by an unsuccessful tenderer
HMRC Inspection	Consultancy		Completed	N/A	N/A	Work associated with a visit by a HMRC Inspector
Briefing & training	Consultancy		Completed	N/A	N/A	Briefing session for School Business Managers
Litter Fixed Penalties	Consultancy		Completed	N/A	N/A	Assistance provided for new Council responsibilities
Stage 2 Complaint	Investigation		Completed	N/A	N/A	An independent investigation on a Stage 2 complaint
Payroll overpayment	Investigation		Completed	N/A	N/A	An investigation into a substantial salary overpayment
Tourism, Leisure & Culture Service - lessons learnt	Investigation		Completed	N/A	N/A	Lessons learnt report issued following an investigation involving conflicts of interest
Heritage Cash Shortage	Investigation		Completed	N/A	N/A	Investigation into alleged cash shortages
Suspect Permit Abuse / Cleansing	Investigation		Completed	N/A	N/A	Allegations of inappropriate behaviour
Primary School - school meals	Investigation		Completed	N/A	N/A	School meals income unaccounted for
Whistleblowing investigation (Parking)	Investigation		Completed	N/A	N/A	Allegations of inappropriate behaviour
Whistleblowing investigation (Recruitment)	Investigation		Completed	N/A	N/A	Allegations of inappropriate recruitment

Audit Opinion
 Level 5 = Excellent: Level 4 = Good: Level 3 = Adequate:
 Level 2 = Weak: Level 1 = Poor

Internal Audit Annual Plan 2010 / 2011 - Position Statement as at 31st March 2011

Planned Audit Area 2010/11	Type of Review	Risk Rating	Current Status	Audit Opinion	Recommendations Made / Accepted	Key Issues