

Corporate Finance & ICT Services Department Internal Audit Annual Report 2011/12

Internal Audit Annual Report 2012/13
Date: 27th June 2012

Distribution List:

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From

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1 Introduction

Introduction

- 1.1 The Internal Audit Service fulfils the Council's responsibilities under the Accounts and Audit Regulations 2011/817 which require the Council to maintain an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with proper practices in relation to internal control', and to conduct (at least annually) a review of the effectiveness of its system of Internal Audit.
- 1.2 The Chief Internal Auditor, is required by the CIPFA Code of Practice (CoP) for Internal Audit in Local Government in the UK 2006 to provide an Annual Report which summarises the work of the Internal Audit service and which gives an opinion on the overall adequacy and effectiveness of the Council's internal control environment. This Annual Report fulfils those requirements and is a key factor in support of the Council's overall governance arrangements.
- 1.3 This Annual Report consolidates the previous quarterly reports to the Audit & Governance Committee and provides an opinion on the overall control environment.
- 1.4 During 2011/12, as part of the spending review following budget cuts from government funding, a review of the Corporate Finance & ICT Services Department has been undertaken. As part of this review a number of Sections have been amalgamated to form a Risk Team, including Health & Safety, Insurance, Risk and Emergency Planning / Civil Contingencies, this Team is now part of the Risk & Audit Service which the Chief Internal Auditor has been assigned responsibility for. The post is now termed Risk & Audit Service Manager; however, throughout the report the post is reference as the Chief Internal Auditor as it is in this role that this report is compiled.

2 The Internal Audit Service

- 2.1 Internal Audit is an assurance function that primarily provides an independent and objective opinion to the Council on the control environment by evaluating its effectiveness in achieving the organisation's 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. (CIPFA CoP definition).
- 2.2 In order to provide this assurance the Audit Service provides internal audit services across all the Council's Departments, services and establishments in addition to the cross cutting themes e.g. Corporate Governance. The Audit Plan 2011/12 was presented in the form of a 3 month plan and a further 9 month plan and approved by Audit and Governance Committee at its meeting of 30th March 2011 and 29th June 2011 respectively. This has formed the basis of the work of Internal Audit. As advised the Plan was drawn up to enable a reasonable level of assurance to be provided to the Council, enable the CIA to provide an opinion for the Annual Governance Statement whilst being flexible and responsive to changes in the Council's audit requirements and priorities. Audit services are delivered through a variety of audit approaches briefly outlined in the following table.

Type of Audit	Focus/Examples
Systems Audits	Reviews of the main financial and departmental financial and management systems to report upon the adequacy of controls
Risk Based Audits	Reviews which focus on the risk facing the service
Information Services Audit	Reviews are undertaken across the full range of the Councils Information Services systems and related infrastructure together with advice on controls on development of new/revised systems
Contract and Procurement Audit	Reviews are undertaken on all aspects of Contract Audit and Procurement Audit. Departments also seek Contract Audit views and advice when considering contract/tendering issues.
Consultation and Advice	Internal Audit provides advice to Audit clients on the practical application of Regulatory Codes and Guidelines and the application of sound financial standards within systems and procedures.
Special Investigations	Internal Audit is always aware of the potential for fraud and corruption and will investigate relevant cases of suspected frauds/irregularities.
Value for Money Studies	Whilst value for money is implicit in all Audit work, specific exercises can be developed and undertaken in consultation/conjunction with Departments as resources allow.
Corporate Governance	Internal Audit is a fundamental factor in respect of the Corporate Governance of the Council. Its work contributes to the Councils Code of Corporate Governance and to the Council's Annual Governance Statement.

- 2.3 To facilitate their work, internal audit staff have unrestricted right of access to Council records, assets and personnel required in order to carry out their duties. These rights of access are contained in the Council's Constitution Financial Procedure Rules and Internal Audit Charter, which also sets out the essential terms of reference for the Internal Audit service.
- 2.4 Although the Council takes assurance from the work of Internal Audit it is however important to note that it is Managements responsibility to determine, implement and maintain systems of risk management, internal control and governance and for ensuring that they are operating within the Councils control environment. Internal Audit is an element of the internal control framework assisting management to effectively discharge their responsibilities by examining and evaluating controls.
- 2.5 Internal Audit's role is to give an independent opinion on the value and effectiveness of those controls, and where appropriate, give guidance on ensuring that corporate standards are in place.

3 Service Delivery and Performance

3.1 Audit and Governance Committee are provided with quarterly reports on the work of the Internal Audit service and a composite summary of the work of the section is attached at Annex A in respect of Internal Audit and Annex B in respect of Benefit Fraud Investigation Team. The table below summarises Planned and Actual Audit Days at Department level.

Summary Plan / Outturn 2011/12

<u>Audit Area</u>	<u>Audit Days</u>		<u>Indirect Time</u>	<u>Audit Days</u>	
	<u>Plan</u>	<u>Outturn</u>		<u>Plan</u>	<u>Outturn</u>
<u>Department/Service</u>			<u>Indirect Time</u>		
Chief Executive	699	300	CIA Management	72	72
People	369	210	Training	62	84
Place	430	271	Supervision & Management	158	316
			Indirect time (inc. Leave, Sick etc.)	548	563
Contract Audit	50	73			
Grant Certification	20	24			
Advice, Consultancy & Investigations	300) 620	Staffing Reduction		141
Risk Registers	50)	Secondment		84
Corporate Governance	40	15	Shared Maternity/Paternity		40
Transformation					
Total– direct Audit work to Departments/ Services	1958	1512	Total Indirect Time	840	1286
Total Days				2798	2798

Key points and indicators drawn from the above are as follows:-

- i) There has been an increase in Advice, Consultancy and Investigations in 2011/12, with 300 days planned and 620 days actual; this has included time spent on Risk Management following the transfer of responsibility to the Chief Internal Auditor;
- ii) The staffing reduction of 141 days refers to a Senior Auditor who was absent for a period and subsequently left;

- iii) The secondment refers to another Senior Auditor who was seconded to Merseyside Police for a period of 84 days;
- iv) Another Senior Auditor has also taken shared maternity / paternity and this equated to 40 days in 2011/12, this has continued into 2012/13.

- 3.3 There has also been an increase in the Supervision and Management element which includes Monitoring and reporting on Internal Audit, attendance at Audit & Governance Committee, Staff meetings, Corporate Staff briefings and Audit Improvements; this is due to a number of reasons including increased attendance at Staff Briefings due to the review / restructure of Corporate Finance and ICT Services, increased staff meetings due to the amalgamation of the Teams, changes and developments in working practices / processes and the introduction of regular 1 to 1 sessions for all staff.
- 3.4 Sickness absence for the year amounted to some 75 days, compared with a planned sickness level of 43 days. All Council policies were complied with in the managing of sickness absence. This is a reduction on previous years with sickness levels for 2010/11 being 124 days.
- 3.5 Ensuring client satisfaction is important to the Section and a good indicator of quality. As in previous years Client Surveys have been undertaken enabling the Section to monitor client satisfaction with its work. The surveys cover thirteen individual aspects of audit work in the categories 'Planning and Consultation', 'Audit Approach', 'Communications', 'Quality of Audit Report' and 'General Aid to Client Management'. The surveys showed a high level of client satisfaction with the Audit Service; 96% rated the service in the categories 'Very Good / Good' (target 90%). Again there were occasions where unsolicited comments were received expressing appreciation for Audit work or thanking the individual Auditor.

4 Reporting

- 4.1 Audit reports which include the scope, findings, conclusions, opinion and proposed actions arising from the audit review are issued to Directors/Managers as appropriate who are required to respond to the issues raised. A measure of the quality of the review is the level of acceptance by the client of the actions proposed by Audit. The Section has a target of 80% acceptance level. Monitoring of this shows an acceptance level of 99.4% in respect of completed audit reviews in 2011/12 as shown in the table below.

Action Status	Audit Review – Status		Draft/Final Report	Total
	Completed Review			
	No	%	No	No
Proposed Recommendations	478		0	478
Agreed Recommendations	475	99.4		475
Recs Not Agreed	3	0.6		3
Awaiting Confirmation		–	0	
	478	100%	0	478

- 4.2 Additionally Audit and Governance Committee at their quarterly meeting are provided with reports summarising the work undertaken by Internal Audit. In respect of each Audit review Members are advised of the Auditor's opinion on the overall control environment applying to that subject based on the Auditors Assessment on the extent to which the system control objectives have been met and whether there are any issues which need to be brought to the attention of Members or to be recommended for consideration for the Annual Governance Statement. A composite summary of the work of the section is attached at Annex A in respect of Internal Audit and Annex B in respect of Benefit Fraud Investigation Team, which as members are aware, is now part of arvato government services.

5 Organisation, Staffing and Training

- 5.1 The Section is managed by the Chief Internal Auditor who reports directly to the Head of Corporate Finance & ICT and had a planned establishment of 10 posts excluding the Chief Internal Auditor. During 2010/11, as part of the budget review exercise, a review / restructure of the Corporate Finance & ICT Services Department was undertaken, this resulted in the amalgamation of Sections relating to risk and Audit to create the Risk & Audit Service, this is split into 2 Teams – Risk and Audit. The Risk Team includes the Health & Safety, Insurance, Risk and Emergency Planning / Civil Contingencies Teams. The Chief Internal Auditor was assigned responsibility of this Service in January 2012 and her role is now the Risk and Audit Service Manager.
- 5.2 As part of this review the Audit Team has been permanently reduced from 10 posts to 8 (excluding the Chief Internal Auditor). There has also been a reduction from 2 Audit Managers to 1, however, a Computer Auditor post has been re-introduced in order to ensure assurance is provided in respect of ICT.
- 5.3 During 2011/12 the Section were running under resourced due to the following reasons:-
- i) One Senior Auditor was seconded to the Merseyside Police Authority for a period of 84 days;
 - ii) One Senior Auditor left on the 30th November 2011 after a period of absence this equated to 141 days in total;
 - iii) One Senior Auditor has taken shared maternity / paternity leave from February 2012 to August 2012, the period from Feb to end of March had not been planned for in the 2011/12 Audit Plan.
- 5.4 The Internal Audit Team is structured to provide for the range of professional audit skills required to deliver a comprehensive Audit Plan and the establishment provides for a mix of suitably qualified, part qualified and experienced staff. The Section is well represented in terms of qualified and experienced staff.

6 Quality Assurance Processes

6.1 In order to ensure the quality of the work undertaken by the Section there are a number of quality measures in place which includes:

- Supervision of staff conducting audit work;
- Review by CIA/Audit Managers as appropriate of Audit Reports (through various stages from pre draft to final) and of working papers;
- Annual appraisal of staff through Performance and Development Reviews and identification of training needs;
- Provision of training (professional qualifications, seminars, in house etc) relevant to needs;
- The maintenance of the Sections Internal Audit Manual;
- Availability of technical information, publications and guidelines e.g. CIPFA Audit Matrices, to all staff;
- Client Satisfaction Surveys;

7 Review of Internal Audit

- 7.1. The Accounts and Audit Regulations 2011 require that at least once a year there should be a review conducted of the effectiveness of the system of internal audit. The findings of such review are considered as part of the consideration of the system of internal control which is part of the process for compiling the Annual Governance Statement.
- 7.2 The CIPFA Code of Practice for Internal Audit 2006 (CoP) is recognised as the authoritative guideline setting out the Standards by which all Councils' Internal Audit Sections should operate. The Code has a Checklist of Compliance which enables a self review to be undertaken to test compliance with the Code. Given there are no definitive guidelines determining how such review should be undertaken or by whom, a detailed self review is an acceptable approach commonly used by Audit Sections to review the system of internal audit. This approach has been adopted for the 2011/12 review.
- 7.3 The review checklist is in the format of a matrix of questions designed to test the level of compliance to each of the 11 Standards set for Internal Audit in the CoP. Levels of adherence to the Standards can be assessed as full, partial or not. Partial or not adhered assessments do not necessarily point to weaknesses in the system of Internal Audit; there may be specific reasons or perhaps compensating measures in place and these are identified in the Assessment. Evidence and comment is provided where relevant to support each of the assessments.
- 7.4 The review has been a thorough self assessment by the CIA and Audit Managers. The completed self assessment checklist is attached to this report at Annex D. It is pleasing to note that in the majority of cases the Section fully complies with the Standards in the CoP with only a few areas of only partial or non compliance. Where these have been identified they have formed the basis of actions for improvements in the Action Plan attached with the Self Assessment Matrix.
- 7.5 It is considered that from the outcome of both these reviews Audit and Governance Committee can take assurances on the effectiveness of the system of Internal Audit and that such assurances contribute to the review of the system of internal control for the AGS.

8 Overall Audit Opinion on the Internal Control Environment

- 8.1 The CIPFA Code of Practice for Internal Audit 2006 requires the CIA in the Annual Audit Report to provide an opinion on the overall adequacy and effectiveness of the Council's control environment and to advise whether there are any qualifications to such opinion.
- 8.2 In providing this opinion it should be recognised that assurance can never be absolute and that Internal Audit can only provide reasonable assurance based upon the work undertaken during the year and the cumulative knowledge and experience within the Section of the systems and controls in place in the Council.
- 8.3 Throughout the year the Audit and Governance Committee have been apprised of the audit reviews undertaken (summarised at Annex A) and the CIA is satisfied that there has been sufficient internal audit work on which to form a reasonable opinion on the Council's internal control environment. There have been no issues raised either specifically for the attention of Members or for consideration for the AGS. From their work Internal Audit concluded that they were generally satisfied with the level and adequacy of controls.
- 8.4 As such in Internal Audit's opinion it is reasonable to conclude that the Council continues to operate within an adequate and generally effective overall control environment.

Appendix A - Progress Against Plan 2011/12

Planned Work	Status	Opinion	Recommendations		Draft	Action	Final	Job
			Proposed	Agreed	Sent	Plan Ret	Sent	Closed
2010/11 C/FWD								
CORPORATE SERVICES								
Corporate Finance & IS								
Client Functions								
Client Team - Payroll	Completed	Fair	5	5	28/09/2011	28/03/2012	30/03/2012	30/03/2012
Financial Processes								
Accounts Payable Council Processes	Completed	Weak	16	16	10/08/2011	30/09/2011	30/09/2011	30/09/2011
Payroll Council Processes	Completed	Fair	14	14	12/12/2011	27/01/2012	20/03/2012	20/03/2012
Accounts Receivables Council Processes	Completed	Good	9	9	03/08/2011	30/09/2011	30/09/2011	30/09/2011
Bank Reconciliation	Completed	Fair	8	8	30/03/2012	30/03/2012	30/03/2012	30/03/2012
Financial Management								
Capital Programme/Accounting	Completed	Good	2	2	13/07/2011	30/08/2011	14/07/2011	30/08/2011
Information Services								
Data Protection	Completed	Good	6	6	30/03/2012	30/03/2012	30/03/2012	30/03/2012
Mobile Phones Devices / Compliance with Policy	Completed	Poor	12	12	11/07/2011	30/03/2012	30/03/2012	30/03/2012
Corporate Personnel								
Policy & Operation								
Sickness Absence Procedure/Reporting	Completed	Fair	4	4	17/06/2011	20/10/2011	02/08/2011	27/10/2011
Universal & Learning Services								
Our Lady Queen of Peace Catholic Primary	Completed	Good	8	8	06/10/2010	23/09/2011	06/10/2010	23/09/2011
Hillside High	Completed	Good	10	10	16/09/2010	17/06/2011	16/09/2010	17/06/2011
Formby High	Completed	Good	7	7	06/10/2010	11/07/2011	06/10/2010	11/07/2011
St Phillip's Primary (Southport)	Completed	Good	11	11	25/11/2010	15/07/2011	18/07/2011	18/07/2011
Trinity St Peters Primary	Completed	Fair	7	6	17/03/2011	01/04/2011	24/06/2011	24/06/2011
Our Lady of Lourdes Catholic Primary	Completed	Fair	23	23	02/06/2011	03/10/2011	04/10/2011	04/10/2011
Forefield Infants	Completed	Good	6	6	04/05/2011	11/11/2011	11/11/2011	17/11/2011
All Saints Primary	Completed	Fair	10	10	03/03/2011	04/05/2011	18/07/2011	18/07/2011
Crosby High	Completed	Good	5	5	14/04/2011	03/08/2011	09/08/2011	09/08/2011
Freshfield Primary	Completed	Very Good	4	3	27/05/2011	14/11/2011	15/11/2011	17/11/2011
Deyes High	Completed	Fair	9	9	09/06/2011	13/06/2011	14/06/2011	14/06/2011
Student Travel Passes	Completed	Fair	9	9	15/07/2011	09/09/2011	15/09/2011	15/09/2011

Planned Work	Status	Opinion	Recommendations		Draft	Action	Final	Job
			Proposed	Agreed	Sent	Plan Ret	Sent	Closed
COMMUNITIES								
Operational Services								
Taxi Licencing	Completed	Good	6	6	30/08/2011	12/09/2011	12/09/2011	30/09/2011
Security Services Follow-up	Completed	Fair	13	13	01/09/2011	06/09/2011	27/09/2011	27/09/2011
Environmental & Technical Services								
Client Team - Technical Services	Completed	Weak	30	30	21/04/2011	30/03/2012	30/03/2012	30/03/2012
Car Parking	Completed	Fair	16	16	03/10/2011	20/12/2011	09/02/2012	09/02/2012
Planning & Economic Development								
Sefton at Work	Completed	Fair	4	3	17/06/2011	14/07/2011	14/07/2011	14/07/2011
SOCIAL CARE & WELL-BEING								
Adult Social Care								
Domiciliary Care	Completed	Fair	5	5	14/10/2011	06/01/2012	06/01/2012	06/01/2012
Community Equipment Service Follow-Up	Completed	Weak	15	15	01/09/2011	02/11/2011	16/09/2011	02/11/2011
Leisure & Tourism								
Beach Car Parking	Completed	Weak	9	9	06/04/2011	07/06/2011	14/06/2011	14/06/2011
Meadows Leisure Centre	Completed	Fair	18	18	23/02/2012	20/03/2012	20/03/2012	26/03/2012
TIC follow up	Completed	Weak	7	7	22/11/2011	16/12/2011	04/01/2012	04/01/2012
2011/12								
CORPORATE GOVERNANCE								
Corporate Governance (Annual Governance Statement & Review of Internal Audit)	Completed	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Review of Accounting Instructions/Financial Procedure Rules	Completed	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Corporate Plans & DSPs	Completed	N/A	N/A	N/A	N/A	N/A	N/A	N/A
VALUE FOR MONEY								
Corporate Reviews								
Delivering Budget Savings								
Data Use & Duplication (eg CTAX/Planning)								
Public Consultation								
People - Young People & Families								
Leasing for Schools								

Planned Work	Status	Opinion	Recommendations		Draft	Action	Final	Job
			Proposed	Agreed	Sent	Plan Ret	Sent	Closed
Place - Built Environment								
Core Strategy/Planning								
New Homes Bonus	In Progress							
PROBITY/COMPLIANCE								
Corporate Reviews								
Exposure to Equality Impacts and Effectiveness								
Means Tested Benefits								
Discounts allowed across Council								
Audit of Financial Skills								
Ordering Compliance/Procurement								
People - Young People and Families								
Great Crosby RC Primary	Completed	Good	9	9	17/06/2011	05/09/2011	06/09/2011	06/09/2011
Holy Rosary RC Primary	Completed	Very Good	3	3	21/06/2011	28/09/2011	05/10/2011	05/10/2011
Birkdale Primary	Completed	Good	7	7	20/06/2011	29/07/2011	04/08/2011	04/08/2011
Fostering B/F	Completed	Fair	10	10	16/01/2012	20/02/2012	23/02/2012	23/02/2012
Springbrook Children's Home B/F	Completed	Good	5	5	21/11/2011	22/11/2011	01/12/2011	01/12/2011
Melrose Children's Home B/F	Completed	Fair	11	11	30/01/2012	01/02/2012	02/02/2012	28/02/2012
Schools Value Standard	Completed	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Safeguarding (Adults & Children)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Eligibility for Free School Meals								
People - Older People								
Income Collections Systems								
Netherton Activity Centre - Project Group								
Crosby Lakeside Activity Centre B/F								
Crosby PFI								
Place - Built Environment								
Planning and Building Control	Completed	Good	8	8	16/02/2012	24/02/2012	27/02/2012	27/02/2012
Land Charges	Completed	Very Good	2	2	08/03/2012	12/03/2012	21/03/2012	29/03/2012
Homelessness	Completed	Fair	10	10	06/02/2012	02/03/2012	27/02/2012	02/03/2012
Carbon Reduction Commitment	Completed	Fair	17	17	05/08/2011	03/11/2011	03/11/2011	08/11/2011
Staff Car Parking								
Events								
Concessions/Agreements/Licences								
Cycle Hire	In Progress							

Planned Work	Status	Opinion	Recommendations		Draft	Action	Final	Job
			Proposed	Agreed	Sent	Plan Ret	Sent	Closed
Place - Street Scene								
Refuse Collection Trade & Domestic								
Coroners B/F	Completed	Fair	15	15	31/01/2012	30/03/2012	30/03/2012	30/03/2012
Chief Executive - Corporate Support Services								
Cheque Investigations	Completed	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Council Tax Write Offs	Completed	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Housing Benefits Write Offs	Completed	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NNDR Write Offs	Completed	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Over £25K payment checks	Completed	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Conveyancing	Completed	Good	3	3	30/01/2012	24/02/2012	23/02/2012	27/02/2012
IS Security Policy - Compliance B/F	Completed	Poor	10	10	16/01/2012	30/03/2012	30/03/2012	30/03/2012
Cash/Income Collection								
Procurement								
Emergency Planning/Business Continuity								
Client Management Team								
Health and Safety								
Chief Executive - Corporate Commissioning								
Mayor's Charity Fund	Completed	Good	4	4	27/10/2011	N/A	11/11/2011	11/11/2011
ANTI-FRAUD/NFI								
Corporate Reviews								
Review of compliance with Managing the Risk of Fraud								
People - Older People								
NFI - Private Care Homes	Completed	Good	2	2	30/03/2012	30/03/2012	30/03/2012	30/03/2012
Place - Built Environment								
NFI - Blue Badge	Completed	Weak	5	5	30/03/2012	30/03/2012	30/03/2012	30/03/2012
NFI - Residents Parking	Completed	Good	0	0	30/03/2012	N/A	30/03/2012	30/03/2012

Planned Work	Status	Opinion	Recommendations		Draft	Action	Final	Job
			Proposed	Agreed	Sent	Plan Ret	Sent	Closed
Chief Executive - Corporate Support Services								
NFI - Insurance	Completed	Good	0	0	29/02/2012	N/A	29/02/2012	29/02/2012
NFI - Payroll	Completed	Good	2	2	30/03/2012	30/03/2012	30/03/2012	30/03/2012
NFI - Suppliers/Salary	In Progress							
NFI - Accounts Payable	Completed		2	2	30/03/2012	30/03/2012	30/03/2012	30/03/2012
<u>PROJECT SUPPORT WORK</u>								
Corporate Reviews								
Pre-Payment Cards	Completed	N/A	N/A	N/A	N/A	N/A	07/12/2012	07/12/2012
Embedded Procurement Cards	Completed	N/A	N/A	N/A	N/A	N/A	07/12/2012	07/12/2012
People - Older People								
Liquid Logic (Replacement of Swift)	In Progress							
Place - Street Scene								
New Services within Street Scene								
Built Environment								
Taxi Licensing Transformation	Completed	N/A	N/A	N/A	N/A	N/A	12/12/2011	12/12/2011
<u>CONTRACT AUDIT</u>								
Pre-Contract	Completd	N/A	N/A	N/A	N/A	N/A	30/03/2012	30/03/2012
Final Accounts	Completed	N/A	N/A	N/A	N/A	N/A	13/02/2012	13/02/2012
<u>GRANT CERTIFICATIONS</u>								
Child Poverty Grant	Completed	N/A	N/A	N/A	N/A	N/A	01/07/2011	01/07/2011
Play Capital Grant	Completed	N/A	N/A	N/A	N/A	N/A	16/06/2011	16/06/2011
Innovative Management (for Europe's changing) Coastal Resource (IMCORE) Jan - June 2011	Completed	N/A	N/A	N/A	N/A	N/A	03/08/2011	03/08/2011
Assessing Sustainability & Strengthening Operational Policy (SUSTAIN) Jan - June 2011	Completed	N/A	N/A	N/A	N/A	N/A	30/08/2011	30/08/2011

Planned Work	Status	Opinion	Recommendations		Draft	Action	Final	Job
			Proposed	Agreed	Sent	Plan Ret	Sent	Closed
Innovative Management (for Europe's changing) Coastal Resource (IMCORE) July - Dec 2011	In Progress	N/A	N/A	N/A	N/A	N/A	23/02/2012	08/03/2012
Assessing Sustainability & Strengthening Operational Policy (SUSTAIN) July - Dec 2011	Completed	N/A	N/A	N/A	N/A	N/A	15/02/2011	15/02/2011
CONSULTANCY								
Manual Purchase Orders	Completed	N/A	N/A	N/A	N/A	N/A	N/A	16/11/2011
IFRS Employee Leave/Flexi	Completed	N/A	N/A	N/A	N/A	N/A	15/06/2011	15/06/2011
Planning Income Procedures	Completed	N/A	5	5	N/A	N/A	27/07/2011	27/07/2011
Payroll CHAPS Payments	Completed	N/A	1	1	N/A	N/A	23/06/2011	23/06/2011
NNDR Payments	Completed	N/A	1	1	N/A	N/A	01/06/2011	01/06/2011
SWORD/Contract Cert	Completed	N/A	4	4	N/A	N/A	07/06/2011	07/06/2011
Payments to Self Employed Persons	Completed	N/A	N/A	N/A	N/A	N/A	21/06/2011	21/06/2011
Procurement cards - Southport Arts Centre	Completed	N/A	1	1	N/A	N/A	06/10/2011	06/10/2011
Birkdale High School Bank Account	Completed	N/A	N/A	N/A	N/A	N/A	06/07/2011	07/07/2011
Volunteer Expenses	Completed	N/A	2	2	N/A	N/A	29/07/2011	29/07/2011
Resourcelink - Staffing Budgets	Completed	N/A	N/A	N/A	N/A	N/A	29/09/2011	29/09/2011
Insurance Payments by BACS	Completed	N/A	N/A	N/A	N/A	N/A	22/09/2011	30/09/2011
Land Charges Fees	Completed	N/A	N/A	N/A	N/A	N/A	05/07/2011	05/07/2011
Children with disabilities	Completed	N/A	N/A	N/A	N/A	N/A	18/10/2011	18/10/2011
Authorised Signatories	Completed	N/A	N/A	N/A	N/A	N/A	N/A	10/05/2011
Range High School Bank Account	Completed	N/A	N/A	N/A	N/A	N/A	31/10/2011	31/10/2011
Community Equipment Stores Section 75 Agreement	Completed	N/A	N/A	N/A	N/A	N/A	06/09/2011	02/11/2011
Hunter Kane Ltd	Completed	N/A	3	3	N/A	N/A	26/07/2011	28/09/2011
Joseph Harley Bequest Fund	Completed	N/A	N/A	N/A	N/A	N/A	N/A	23/11/2011
Budget Monitoring Workshop	Completed	N/A	N/A	N/A	N/A	N/A	N/A	23/11/2011
Pericles Data Migration	Completed	N/A	N/A	N/A	N/A	N/A	19/01/2012	19/01/2012
CM93 Payments	Completed	N/A	N/A	N/A	N/A	N/A	28/11/2011	28/11/2011
Duplicate Housing Benefit Payments Run	Completed	N/A	4	4	N/A	N/A	13/02/2012	13/02/2012
Fostering Services - Home improvements	Completed	N/A	N/A	N/A	N/A	N/A	17/02/2012	20/02/2012
Green Finance	Completed	N/A	N/A	N/A	N/A	N/A	06/01/2012	09/02/2012
Planning Value for Money	Completed	N/A	N/A	N/A	N/A	N/A	07/12/2011	07/12/2011
I Proc Tolerances	Completed	N/A	N/A	N/A	N/A	N/A	11/01/2012	11/01/2012
Cycle Hire	Completed	N/A	N/A	N/A	N/A	N/A	07/12/2011	07/12/2011

Planned Work	Status	Opinion	Recommendations		Draft	Action	Final	Job
			Proposed	Agreed	Sent	Plan Ret	Sent	Closed
Crosby Lakeside Coffee Machines	Completed	N/A	N/A	N/A	N/A	N/A	26/10/2011	05/01/2012
Client Contributions	Completed	N/A	N/A	N/A	N/A	N/A	13/12/2011	13/12/2011
Academies	Completed	N/A	N/A	N/A	N/A	N/A	N/A	20/02/2012
Farnborough Juniors - Parentmail and Pay	Completed	N/A	N/A	N/A	N/A	N/A	N/A	16/02/2012
Swimming Lessons	Completed	N/A	17	17	N/A	N/A	09/02/2012	09/02/2012
Council Tax Single Person Discount	Completed	N/A	N/A	N/A	N/A	N/A	07/02/2012	07/02/2012
Crosby Lakeside Duplicate Invoice	Completed	N/A	2	2	N/A	N/A	25/01/2012	25/01/2012
Leisure Centre Direct Debit Collections	Completed	N/A	N/A	N/A	N/A	N/A	30/03/2012	30/03/2012
School Bank Accounts (c/fwd into 2012/13)	Completed	N/A	N/A	N/A	N/A	N/A	30/03/2012	30/03/2012
School Full Bank Accounts	Completed	N/A	N/A	N/A	N/A	N/A	30/03/2012	30/03/2012
My View Expenses and Car Mileage	Completed	N/A	N/A	N/A	N/A	N/A	30/03/2012	30/03/2012
Write Off Proposal	Completed	N/A	N/A	N/A	N/A	N/A	06/12/2011	06/12/2011
Credit Management Policy	Completed	N/A	N/A	N/A	N/A	N/A	30/03/2012	30/03/2012
Direct Payments (Carers Centre)	Completed	N/A	N/A	N/A	N/A	N/A	30/03/2012	30/03/2012
Energy Consumption Carbon Reduction	Completed	N/A	N/A	N/A	N/A	N/A	30/03/2012	30/03/2012
Trading Services (c/fwd into 2012/13)	Completed	N/A	N/A	N/A	N/A	N/A	30/03/2012	30/03/2012
Annual Billing Checks	Completed	N/A	N/A	N/A	N/A	N/A	30/03/2012	30/03/2012
Council Tax Salary Deductions	Completed	N/A	N/A	N/A	N/A	N/A	31/01/2012	31/01/2012
Meadows 3rd Party arrangements	Pre Draft Report	N/A	N/A	N/A	N/A	N/A	30/03/2012	30/03/2012
Locker Thefts	Completed	N/A	5	5	N/A	N/A	30/03/2012	30/03/2012
Foster Carer Vehicles	Completed	N/A	N/A	N/A	N/A	N/A	30/03/2012	30/03/2012
Hillside School Car Parking	Completed	N/A	N/A	N/A	N/A	N/A	30/03/2012	30/03/2012
REECH Project Verification Process	Completed	N/A	N/A	N/A	N/A	N/A	30/03/2012	30/03/2012
NATIONAL ANTI FRAUD NETWORK								
Franking Supplies UK	Completed	N/A	N/A	N/A	N/A	N/A	16/11/2011	16/11/2011
ADVICE								
There have been 57 requests for Advice in the period								