

INTERNAL AUDIT REPORTS ISSUED IN 2013/14

1. The following reviews were finalised in 2013/14:

REPORT/ASSURANCE RATING	ISSUE DATE	SUMMARY OF CONTROLS OPERATING
Vaughan Primary School – Governance & Financial Controls Review Assurance Rating = Amber/green	2.4.13	Overall 81% of the expected controls were found to be in place and operating effectively, 11% were substantially operating, 6% were partially in place with a further 2% not operating. Although percentages indicate a green assurance, the report has been rated as amber/green due to 2 high risk recommendations. All 9 recommendations have been agreed for implementation.
Mobile Phones and Mobile Devices	11.04.13	See Appendix B.
Core Financial System Review – 2011/12 – Accounts Payable Assurance Rating = Amber/green	12.04.13	Overall, 70% of the elements of the controls were operating effectively, with a further 18% substantially operating and 12% partially operating. Although these percentages indicate a green assurance, the report has been rated as amber/green assurance due to the 2 high risk recommendations. Each of the 9 key controls is made up of a number of individual elements that were each tested. All 8 recommendations have been agreed for implementation. Additionally a further 3 recommendations relating to the extra work carried out on one-time vendors have also been agreed for implementation.
Stanburn Junior School – Governance & Financial Controls Review Assurance Rating = Amber/green	17.04.13	Overall 67% of the expected controls were found to be in place and operating effectively, 12% were substantially operating, 17% were partially in place with a further 4% not operating. All 16 recommendations have been agreed for implementation.
Transformation Programme – Engagement and Culture Change Libraries RFID Phase 1 Assurance Rating = Green	22.04.13	Overall 92% of the expected controls were found to be in place and operating effectively and 8% were substantially operating. The level of engagement within the Libraries project was effective because of the presence of a full time Change Champion, the visibility and availability of the management team to staff and the use of floorwalkers who were expert at demonstrating the customer focussed behaviours that has enabled the regular staff to make the transition. Both recommendations have been agreed for implementation
Transformation Programme – Engagement & Culture Change Independent	25.04.13	Overall 81% of the expected controls were found to be in place and operating effectively, 13% were substantially operating and 6% were partially in place. Both recommendations have been agreed for

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<p>Living (For Young Care Leavers) Report</p> <p>Assurance Rating = Green</p>		<p>implementation.</p>
<p>Whitefriars Community School – Governance & Financial Controls Review</p> <p>Assurance Rating = Amber</p>	<p>29.04.13</p>	<p>Overall 63% of the expected controls were found to be in place and operating effectively, 21% were substantially operating, 8% were partially in place with a further 8% not operating. Percentages indicate a green assurance rating however due to 4 high risk recommendations this has been given an Amber assurance rating.</p> <p>All 16 recommendations have been agreed for implementation.</p>
<p>Audit Briefing Note - Incorrect Tax Calculation April 2013 Payroll</p>	<p>7.05.13</p>	<p>Review of the recent payroll error to identify 'lessons to be learnt' from what happened. 2 recommendations have been agreed for implementation.</p>
<p>Grange Primary School – Governance & Procurement Review</p> <p>Assurance Rating = Amber</p>	<p>10.05.13</p>	<p>Overall 40% of the expected controls were found to be in place and operating effectively, 33% were substantially operating, 24% were partially in place with a further 3% not operating.</p> <p>All 14 recommendations have been agreed for implementation.</p>
<p>St John Fisher Catholic School – Governance & Financial Controls Review</p> <p>Assurance Rating = Amber/green</p>	<p>17.05.13</p>	<p>Overall 81% of the expected controls were found to be in place and operating effectively, 6% were substantially operating with a further 13% partially operating. Although percentages indicate a green assurance rating, this report is an amber/green due to one high recommendation.</p> <p>All 8 recommendations have been agreed for implementation.</p>
<p>The Sacred Heart Language – Governance & Financial Controls Review</p> <p>Assurance Rating = Amber/green</p>	<p>30.05.13</p>	<p>Overall 72% of the expected controls were found to be in place and operating effectively, 11% were substantially operating, 15% were partially in place with a further 2% not operating. Although percentages indicate a green assurance rating, the report is rated as Amber/Green due to one high risk recommendation.</p> <p>All 14 recommendations have been agreed for implementation.</p>
<p>Transformation Programme – Engagement & Culture Change Business Support</p> <p>Assurance Rating = Amber</p>	<p>7.06.13</p>	<p>Overall 67% of the expected controls were found to be in place and operating effectively, 8% were substantially operating and 25% were partially in place. Although these percentages would normally indicate an amber/green assurance rating there are a number of high risk recommendations therefore this has been assessed as an amber report.</p> <p>All 8 recommendations have been agreed for implementation although for 2 recommendations this is an agreement to take the issues forward to the Operations Board.</p>

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<p>Core Financial System Review – 2012/13 – Council Tax</p> <p>Assurance Rating = Green</p>	<p>25.06.13</p>	<p>Overall, 90% of the elements of the controls were operating effectively, with 10% substantially operating. Each of the 11 key controls is made up of a number of individual elements that were each tested. Therefore 9 key controls are fully in place and 2 key controls are substantially in place.</p> <p>One of the 3 recommendations has been agreed for implementation. For 1 recommendation, the target for taking action on the Schedules of Alterations from the Valuation Office Agency has been revised to 30 days which leaves the outstanding risk that the potential increase in yield from new builds may be delayed slightly due to this amendment of target. The remaining recommendation has not been agreed regarding the timescale for quality checks by the Service Manager on authorisations of write-offs. This is a low residual risk however as the quality check will continue to be carried out and forms part of the general housekeeping processes.</p>
<p>Client Finances – Court of Protection</p> <p>Assurance Rating = Amber</p>	<p>26.06.13</p>	<p>Overall 58% of the expected controls were found to be in place and operating effectively, 6% were substantially operating, 12% were partially in place with a further 24% not operating.</p> <p>All 10 recommendations have been agreed for implementation.</p>
<p>St John Fisher Catholic School - Petty Cash review</p> <p>Assurance Rating = Red</p>	<p>28.06.13</p>	<p>Overall 35% of the expected controls were found to be in place and operating effectively, 12% were substantially operating with a further 53% partially in place.</p> <p>Three recommendations have been agreed for action including the two high risk recommendations. There are two medium risk recommendations that have not been agreed for action relating to the provision of tea and coffee for staff and making advances from petty cash for the holiday club.</p>
<p>Audit Briefing Note – Business Continuity/Disaster Recovery in Schools</p> <p>Assurance Rating = Amber</p>	<p>28.06.13</p>	<p>Overall it has been identified that 69% of the returned sample of schools have a business continuity/disaster recovery plan in place that is working well. However further work is needed to ensure that all schools establish an effective business continuity/disaster recovery plan that can be used in the event of an incident.</p> <p>14 separate audit briefing notes were sent to the individual schools included in the testing sample which included guidance.</p>
<p>Cedars Manor School Business Continuity/ Disaster Recovery – Audit Briefing Note</p> <p>Assurance Rating = Red</p>	<p>28.06.13</p>	<p>Overall 27% of the expected controls were found to be in place with a further 73% not in place.</p>

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<p>Glebe Primary School Business Continuity/ Disaster Recovery – Audit Briefing Note</p> <p>Assurance Rating = Green</p>	<p>28.06.13</p>	<p>Overall 93% of the expected controls were found to be in place with a further 7% not in place.</p>
<p>Grimsdyke School – Business Continuity/ Disaster Recovery – Audit Briefing Note</p> <p>Assurance Rating = Green</p>	<p>28.06.13</p>	<p>Overall 100% of the expected controls were found to be in place.</p>
<p>Kenmore Park Infant & Nursery School Business Continuity/ Disaster Recovery – Audit Briefing Note</p> <p>Assurance Rating = Red</p>	<p>28.06.13</p>	<p>Overall 33% of the expected controls were found to be in place with a further 7% not in place.</p>
<p>Kenmore Park Junior School Business Continuity/ Disaster Recovery – Audit Briefing Note</p> <p>Assurance Rating = Red</p>	<p>28.06.13</p>	<p>Overall 33% of the expected controls were found to be in place with a further 67% not in place.</p>
<p>Newton Farm Nursery Infant & Junior School Business Continuity/ Disaster Recovery – Audit Briefing Note</p> <p>Assurance Rating = Green</p>	<p>28.06.13</p>	<p>Overall 86% of the expected controls were found to be in place, 7% were partially in place with a further 7% not in place.</p>
<p>Pinner Park Infant & Nursery School Business Continuity/ Disaster Recovery – Audit Briefing Note</p> <p>Assurance Rating = Green</p>	<p>28.06.13</p>	<p>Overall 86% of the expected controls were found to be in place, 7% were partially in place with a further 7% were not in place.</p>
<p>Pinner Park Junior School Business Continuity/ Disaster Recovery – Audit Briefing Note Assurance Rating = Green</p>	<p>28.06.13</p>	<p>Overall 93% of the expected controls were found to be in place and 7% were partially in place.</p>

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<p>Pinner Wood School Business Continuity/ Disaster Recovery – Audit Briefing Note</p> <p>Assurance Rating = Red</p>	<p>28.06.13</p>	<p>Overall 34% of the expected controls were found to be in place, 13% were found to be partially in place with a further 53% not in place.</p>
<p>St Anselms Catholic Primary School Business Continuity/ Disaster Recovery – Audit Briefing Note</p> <p>Assurance Rating = Red</p>	<p>28.06.13</p>	<p>Overall 27% of the expected controls were found to be in place with a further 73% not in place.</p>
<p>St Bernadettes Catholic Primary School Business Continuity/ Disaster Recovery – Audit Briefing Note</p> <p>Assurance Rating = Green</p>	<p>28.06.13</p>	<p>Overall 86% of the expected controls were found to be in place, 7% were partially in place with a further 7% not in place</p>
<p>Weald Junior School Business Continuity/ Disaster Recovery – Audit Briefing Note</p> <p>Assurance Rating = Green</p>	<p>28.06.13</p>	<p>Overall 100% of the expected controls were found to be in place.</p>
<p>Aylward Primary School – Governance & Financial Controls Review</p> <p>Assurance Rating = Amber/green</p>	<p>28.06.13</p>	<p>Overall 86% of the expected controls were found to be in place and operating effectively, 10% were substantially operating and 4% were partially in place. Although percentages indicate a green assurance rating, the report is rated as Amber/Green due to two high risk recommendations.</p> <p>Two of the six recommendations have been agreed for action. The high risk recommendations (relating to the need to place orders before the goods/ services are received and demonstrating that the correct number of quotes have been obtained, or a waiver agreed, under Contract Procedure Rules), have not been agreed for action. Also two recommendations relating to recording actions on the register of interests forms (for interests that have been declared) and widening the separation of duties for income have not been agreed either. Audit comments have been added to address the management responses. Therefore the level of improvement in the framework of controls is limited (even though a number of expected controls were found to be in place and operating effectively from the outset).</p>
<p>Payroll - Core Financial System Review 12/13</p>	<p>9.07.13</p>	<p>Overall, 81% of the elements of the controls were operating effectively, 4% were substantially operating and 15% were partially operating. Each of the 9 key</p>

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<p>Assurance Rating = Green</p>		<p>controls is made up of a number of individual elements that were each tested. Therefore 6 key controls are fully in place 2 key controls are substantially in place and 1 key control is partially in place. Four of the 5 recommendations have been agreed for implementation; 1 recommendation is awaiting the outcome of the MINERVA project within Resources, Employee Self Service is being reviewed and/or another mechanism will be put in place</p>
<p>Treasury Management – Core Financial System Review 12/13</p> <p>Assurance Rating = Green</p>	<p>15.07.13</p>	<p>Overall, 72% of the elements of the controls were operating effectively, 11% were substantially operating and 17% were partially operating. Each of the 10 key controls is made up of a number of individual elements that were each tested. Therefore 6 key controls are fully in place, 1 key control is substantially in place, and 3 key controls are partially in place. All 6 recommendations have been agreed for action.</p>
<p>Norbury School Business Continuity – Disaster Recovery – Audit Briefing Note</p> <p>Assurance Rating = Green</p>	<p>18.07.13</p>	<p>Overall 60% of the expected controls were found to be in place, 33% were partially in place with a further 7% not in place.</p>
<p>West Lodge Primary School Business Continuity – Disaster Recovery – Audit Briefing Note</p> <p>Assurance Rating = Green</p>	<p>18.07.13</p>	<p>Overall 67% of the expected controls were found to be in place, 20% were partially in place with a further 13% not in place</p>
<p>Planning Enforcement</p> <p>Assurance Rating = Green</p>	<p>13.08.13</p>	<p>Overall 67% of the expected controls were found to be in place and operating effectively, 20% were substantially operating and 13% were partially in place. All 10 recommendations have been agreed for action.</p>
<p>Corporate Contract Monitoring</p> <p>Assurance Rating = Amber/green</p>	<p>18.09.13</p>	<p>Overall 56% of the expected controls were found to be in place and operating effectively, 25% were substantially operating, 9% were partially in place with a further 10% not operating. All 13 recommendations have been agreed for action.</p>
<p>Personalisation</p> <p>Assurance Rating = Amber</p>	<p>18.10.13</p>	<p>Amber report, however there are 2 areas reviewed which have been rated as red which are Monitoring and Financial Assessments, these areas should be focussed on to ensure the recommendations are implemented as soon as possible to improve the control environment as 15 of the 23 recommendations are related to these areas. Overall 55% of the expected controls were found to be in place and operating effectively, 11% were substantially operating and 34% were partially in place. Twenty two of the 23 recommendations have been agreed for implementation and 1 recommendation is no longer applicable due to a change in the monitoring</p>

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		process. All 6 recommendations have been agreed for implementation which relate to the Online Social Care Shopping Portal Project.
Audit Briefing Note Agency Staff	5.11.13	Overall conclusion: The Council is currently paying a premium to employ agency staff over permanent/temporary/fixed term employees and does not appear to be obtaining value for money or reducing expenditure on agency staff in accordance with Council policy (Agency Worker Policy and MTFs). All 8 recommendations have been agreed for implementation.
Disabled Adaptations – Harrow Home Improvement Agency Assurance Rating = Amber/green	2.12.13	Overall 65% of the expected controls were found to be in place and operating effectively, 22% were substantially operating, 3% were partially in place with a further 10% not operating. Although percentages indicate an assurance rating of green, due to one high risk recommendation this has been brought to an amber/green. All 8 recommendations have been agreed for implementation.
Arboricultural Services Assurance Rating = Red/amber	18.12.13	Overall 48% of the expected controls were found to be in place and operating effectively, 5% were substantially operating, 26% were partially in place with a further 21% not operating. All 11 recommendations have been agreed for implementation.
Hillview Nursery Governance & Financial Controls Review Assurance Rating = Red	18.12.13	Overall 33% of the expected controls were found to be in place and operating effectively, 11% were substantially operating, 36% were partially in place with a further 20% not operating. All 20 recommendations have been agreed for implementation.
Shaftesbury High School Governance & Financial Controls Review Assurance Rating = Amber/green	18.12.13	Overall 69% of the expected controls were found to be in place and operating effectively, 21% were substantially operating, 6% were partially operating and 4% were not in place. All 12 recommendations have been agreed for implementation.
St. John's CoE School – Governance & Financial Controls Review Assurance Rating = Amber	10.01.14	Overall 69% of the expected controls were found to be in place and operating effectively, 78% were substantially operating, 18% were partially in place with a further 4% not operating. Although percentages indicate Amber/ Green assurance, the report has been rated as Amber due to the fifteen high risk recommendations. All 25 recommendations have been agreed for implementation.
Business Rates Assurance Rating = Green	13.01.14	Overall 96% of the expected controls were found to be in place and operating effectively, 10% were substantially operating, and 4% were partially in place. All 4 recommendations have been agreed for implementation.

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<p>Roxbourne Primary School Governance & Financial Controls Review</p> <p>Assurance Rating = Amber</p>	<p>20.01.14</p>	<p>Overall 45% of the expected controls were found to be in place and operating effectively, 17% were substantially operating, 28% were partially in place with a further 10% not operating.</p> <p>All 19 recommendations have been agreed for implementation.</p>
<p>Kenmore Park Infant and Nursery School - Governance & Financial Controls Review</p> <p>Assurance Rating = Amber/green</p>	<p>29.01.14</p>	<p>Overall 60% of the expected controls were found to be in place and operating effectively, 19% were substantially operating, 16% were partially in place with a further 5% not operating.</p> <p>All 19 recommendations have been agreed for implementation.</p>
<p>Implementation of Localised Council Tax Scheme</p> <p>Assurance Rating = Green</p>	<p>31.01.14</p>	<p>Overall 93% of the expected controls were found to be in place and operating effectively and 7% were partially in place.</p> <p>The one recommendation made has been agreed for implementation.</p>
<p>Purchase Cards</p> <p>Assurance Rating = Red</p>	<p>4.02.14</p>	<p>Overall 31% of the expected controls were found to be in place and operating effectively, 14% were substantially operating, 45% were partially in place with a further 10% not operating.</p> <p>All 22 recommendations have been agreed for implementation.</p>
<p>Belmont Primary School – Governance & Financial Controls Review</p> <p>Assurance Rating = Amber/green</p>	<p>7.02.14</p>	<p>Overall 69% of the expected controls were found to be in place and operating effectively, 19% were substantially operating, 8% were partially in place with a further 4% not operating. Although percentages indicate a Green assurance, the report has been rated as Amber/Green due to 4 high risk recommendations.</p> <p>All 12 recommendations have been agreed for implementation</p>
<p>Petty Cash / Cash Floats</p> <p>Assurance Rating = Amber</p>	<p>13.02.14</p>	<p>Overall 38% of the expected controls were found to be in place and operating effectively, 33% were substantially operating, 19% were partially in place with a further 10% not operating. Although percentages indicate an Amber/Green assurance, the report has been rated as Amber due to the 4 high risk recommendations made.</p> <p>All 6 recommendations have been agreed for implementation.</p>
<p>Welldon Park Infant & Nursery School – Governance & Financial Controls Review</p> <p>Assurance Rating = Amber</p>	<p>26.02.14</p>	<p>Overall 56% of the expected controls were found to be in place and operating effectively, 19% were substantially operating, 15% were partially in place with a further 10% not operating. Although percentages indicate Amber/ Green assurance, the report has been rated as Amber due to the six high risk recommendations.</p> <p>All 23 recommendations have been agreed for implementation.</p>

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<p>Parking Enforcement Cancellation/Write Off Of Penalty Charge Notices</p> <p>Assurance Rating = TPO – Green Depot - Red</p>	<p>3.03.14</p>	<p>TPO - Overall, 77% of the expected controls were found to be in place and operating effectively, 15% were substantially operating, and 8% were partially in place. Depot - Overall, 36% of the expected controls were found to be in place and operating effectively, 14% were substantially operating and 7% were partially in place. All 12 recommendations have been agreed for implementation.</p>
<p>Marlborough Primary School – Governance & Financial Controls Review</p> <p>Assurance Rating = Green</p>	<p>11.03.14</p>	<p>Overall 88% of the expected controls were found to be in place and operating effectively, 9% were substantially operating, 2% were partially operating with a further 2% not operating. All 4 recommendations have been agreed for implementation.</p>
<p>St. George’s Catholic Primary School – Governance & Financial Controls Review</p> <p>Assurance Rating = Amber/green</p>	<p>19.03.14</p>	<p>Overall 83% of the expected controls were found to be in place and operating effectively, 2% were substantially operating, 9% were partially operating with a further 6% not operating. Although percentages indicate a Green assurance, the report has been rated as Amber/Green due to the six high risk recommendations made. All 7 recommendations have been agreed for implementation.</p>
<p>Emergency Relief Payments (Harrow Help Scheme)</p> <p>Assurance Rating = Amber</p>	<p>20.03.14</p>	<p>Overall 57% of the expected controls were found to be in place and operating effectively, 19% were substantially operating, 19% partially operating with a further 5% not in place. Although percentages indicate an assurance of Amber/Green, the report has been rated as Amber due to 2 high recommendations. Five of the six recommendations have been agreed for implementation. The one recommendation not agreed relates to the Emergency Relief Team carrying out Experian checks on individuals where the amount being given is of significant value. Whilst it is appreciated that the majority of payments are low level amounts and for these an Experian check is not undertaken, an Experian check is recommended for the larger paid amounts and as the recommendation has not been agreed this remains an outstanding risk.</p>
<p>Council RetrEat Café</p> <p>Assurance Rating = Red</p>	<p>20.03.14</p>	<p>Overall 25% of the expected controls were found to be in place and operating effectively, 45% were partially in place with a further 30% not operating. All 14 recommendations have been agreed for implementation.</p>

2. The following draft reports were also issued in 2013/14

REPORT/ASSURANCE RATING	ISSUE DATE	SUMMARY OF CONTROLS OPERATING
Whitmore High School Governance and Financial Controls Review	10.01.14	Amber/Green report. Overall 75% of the expected controls were found to be in place and operating effectively, 18% were substantially operating and 7% were partially in place. Although percentages indicate a Green assurance, the report has been rated as Amber/ Green due to the high risk recommendations.
Housing Benefits	20.03.14	Amber report. Overall 69% of the expected controls were found to be in place and operating effectively, 9% were substantially operating, 9% were partially in place with a further 13% not operating. Although percentages indicate an Amber/Green assurance, the report has been rated as Amber due to the six high risk recommendations made.

3. The following follow up reports were in issued in 2013/14

REPORT	DATE OF FOLLOW UP MEMO	CONCLUSION
<p>Core Financial System – Key Control Review – Accounts Receivable – Follow-up</p> <p>Original assurance = Amber</p> <p>Re-assessed assurance rating = Green</p>	<p>5.04.13</p>	<p>It was established that the action agreed to address 5 of the 7 recommendations has been fully implemented and evidence was obtained to support this. It was established that 1 agreed action has been partially implemented. This relates to all staff responsible for raising debtor accounts either through the FB70 screen, journals or by completing a request form being reminded that their calculations for the invoice amount should be checked by a second employee to ensure the debt is correct, it was reported that a reminder of this is yet to be sent out to staff.</p> <p>It was further identified that 1 recommendation has not been implemented; this relates to the Shared Services Technical Team still accepting journal upload requests that have been sent by officers other than the authorising manager. It is intended that a communication will go out to the business in this respect, this is expected to be actioned in May.</p>
<p>Children’s Centres – Follow up</p> <p>Original assurance = Red</p> <p>Re-assessed assurance rating = Green</p>	<p>12.06.13</p>	<p>It was established that the action agreed to address 17 of the 18 recommendations has been fully implemented and evidence was obtained to support this. It was reported that the remaining agreed action is implemented but evidence was not provided to support the response. This relates to banking sheets being checked by a second employee and evidence of the check being recorded.</p>
<p>Transformation Programme – Engagement & Culture Change Procurement - Follow up</p> <p>Original assurance = Red/amber</p> <p>Re-assessed assurance rating = Amber/Green</p>	<p>20.08.13</p>	<p>It was established that the action agreed to address 9 of the 13 recommendations has been fully implemented and evidence was obtained to support this. It was established that for 3 of the remaining 4 agreed actions, implementation is in progress.</p> <p>It was further identified that 1 recommendation has not been implemented, this relates to an ongoing review of the benefits achieved in the procurement project against the actual expenditure periodically throughout the rest of the project as well as a full review at the end of the project being undertaken, there is still a need to agree how this will be measured and this needs to be done with the Director of Finance & Assurance. Although percentages indicate that follow up is a Green report with 79% of expected controls operating effectively, 17% substantially operating and a further 4% partially in place (it has been assumed that the controls that were originally operating are still operating effectively during follow up and these have not been re-tested), an assurance rating of Amber/Green has been given due to one outstanding high risk recommendation</p>

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<p>Contract Monitoring – Environment & Enterprise - Follow Up</p> <p>Original assurance rating = Red/amber Re-assessed assurance rating = Green</p>	<p>13.11.13</p>	<p>It was established that 6 of the 14 recommendations have been fully implemented and evidence was obtained to support this. Six recommendations (3 high risk, 3 medium risk) are part implemented/in progress and 2 (medium risk) are planned but not implemented to date.</p>
<p>Stag Lane Junior Governance & Financial Controls - Follow Up</p> <p>Original assurance rating = Amber/green Re=assessed assurance rating = Green</p>	<p>14.11.13</p>	<p>It was established that the action to address 11 of the 13 recommendations has been fully implemented and evidence was obtained to support this. The remaining 2 (medium risk) recommendations are part Implemented/in progress.</p>
<p>Woodlands School Governance & Financial Controls - Follow Up</p> <p>Original assurance rating = Amber Re-assessed assurance rating = Green</p>	<p>14.11.13</p>	<p>It was established that the action to address 11 of the 12 recommendations has been fully implemented and evidence was obtained to support this. The remaining recommendation (medium risk) is part Implemented/In progress.</p>
<p>Housing Rents 11/12 Key Control - Follow Up</p> <p>Original assurance rating = Green Re-assessed assurance rating = Green</p>	<p>14.11.13</p>	<p>It was established that the action to address 2 of the 8 recommendations has been fully implemented and evidence was obtained to support this. It was established that 2 of the 8 recommendations have been fully implemented and evidence was obtained to support this. It was reported that a further 2 recommendations have been implemented however evidence could not be provided because there has not been an opportunity to use the new practices. One recommendation is no longer applicable and the remaining 3 recommendations (2 medium risk, 1 low risk) are part implemented/in progress.</p>

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<p>Council Tax 12/13 - Follow Up</p> <p>Original assurance rating = Green Re-assessed assurance rating = Green</p>	<p>19.11.13</p>	<p>Of the 3 recommendations made, only 1 recommendation was agreed for implementation. This recommendation (low risk) is planned but not implemented to date.</p>
<p>Elmgrove Primary Governance & Financial Controls - Follow Up</p> <p>Original assurance rating = Amber/green Re-assessed assurance rating = Green</p>	<p>19.11.13</p>	<p>It was established that the action to address 9 of the 11 recommendations has been fully implemented and evidence was obtained to support this. The 2 (medium risk) remaining recommendations are planned for implementation.</p>
<p>Heathland School Governance & Financial Controls - Follow Up</p> <p>Original assurance rating = Amber/green Re-assessed assurance rating = Green</p>	<p>19.11.13</p>	<p>It was established that the action to address 5 of the 8 recommendations has been fully implemented and evidence was obtained to support this. The remaining 3 (medium risk) recommendations are part Implemented/in progress.</p>
<p>Longfield Primary Governance & Financial Controls - Follow Up</p> <p>Original assurance rating = Amber/green Re-assessed assurance rating = Green</p>	<p>19.11.13</p>	<p>It was established that the action to address all 15 recommendations has been fully implemented and evidence was obtained to support this.</p>
<p>St John Fisher Petty Cash - Follow Up</p> <p>Original assurance rating</p>	<p>19.11.13</p>	<p>Only 3 of the 5 recommendations were agreed for implementation and it was established that the 3 recommendations have been fully implemented and evidence was obtained to support this.</p>

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<p>= Red Re-assessed assurance rating = Green</p>		
<p>Vaughan School Governance & Financial Controls - Follow Up</p> <p>Original assurance rating = Amber/green Re-assessed assurance rating = Green</p>	<p>19.11.13</p>	<p>It was established that the action to address 9 of the 12 recommendations has been fully implemented and evidence was obtained to support this. One recommendation (low risk) is part implemented/in progress and the remaining 2 (1 medium risk and 1 low risk) are planned for implementation.</p>
<p>Stanburn Junior School Governance & Financial Controls - Follow Up</p> <p>Original assurance rating = Amber/green Re-assess assurance rating = Green</p>	<p>27.11.13</p>	<p>It was established that the action to address 15 of the 16 recommendations has been fully implemented and evidence was obtained to support this. The outstanding (low risk) recommendation is planned for implementation.</p>
<p>Capital Expenditure Programme - Follow Up</p> <p>Original assurance rating = Amber Re-assessed assurance rating = Amber/green</p>	<p>10.12.13</p>	<p>It was established that 8 of the 21 recommendations have been fully implemented and evidence was obtained to support this.</p> <p>Nine recommendations (2 high risk and 7 medium risk) are part implemented/in progress, 3 (2 high risk and 1 medium risk) are planned but not implemented to date and 1 (medium risk) is not implemented or planned for implementation.</p>
<p>Treasury Management Key Control - Follow Up</p> <p>Original assurance rating = Green Re-assessed assurance rating = Green</p>	<p>12.12.13</p>	<p>It was established that 5 of the 6 recommendations have been fully implemented and evidence was obtained to support this. The remaining recommendation (medium risk) is part implemented/in progress of implementation.</p>
<p>Whitefriars Community School</p>	<p>12.12.13</p>	<p>It was established that the action to address 15 of the 16 recommendations has been fully implemented and evidence was obtained to support this. The remaining recommendation</p>

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<p>Governance & Financial Controls - Follow Up</p> <p>Original assurance rating = Amber/green Re-assessed assurance rating = Green</p>		<p>(low risk) is part Implemented/In progress.</p>
<p>Transformation Programme Engagement & Culture Change – Business Support - Follow Up</p> <p>Original assurance rating = Amber Re-assessed assurance rating = Green</p>	<p>14.01.14</p>	<p>It was established that 3 of the 8 recommendations have been fully implemented and evidence was obtained to support this. Two (high risk) recommendations are part implemented/in progress and 3 (medium risk) recommendations are also part implemented/in progress.</p>
<p>Payroll 12/13 Key Control - Follow Up</p> <p>Original assurance rating = Green Re-assessed assurance rating = Green</p>	<p>14.01.14</p>	<p>It was established that 3 of the 5 recommendations have been fully implemented and evidence was obtained to support this. One (medium risk) recommendation is part implemented/in progress and 1 (medium risk) recommendation is planned but not implemented to date.</p>
<p>Incorrect Tax Calculation (Payroll) - Follow Up</p>	<p>20.12.13</p>	<p>In April 2013 there was an incorrect payroll tax calculation and an audit briefing note was issued which contained 2 recommendations. It was established that both recommendations have been fully implemented and evidence was obtained to support this. Please see below table.</p>
<p>Aylward Primary School Governance & Financial Controls - Follow Up Review</p> <p>Original assurance rating = Amber/green Re-assessed assurance rating = Green</p>	<p>31.01.14</p>	<p>The report contained 6 recommendations; however of these 6 only 2 were agreed for implementation. It was established that the 2 agreed recommendations have been fully implemented and evidence was obtained to support this.</p>

APPENDIX C

<p>Client Finances – Court of Protection - Follow Up review</p> <p>Original Assurance Rating = Amber Re-assessed Assurance Rating = Amber/green</p>	<p>19.02.14</p>	<p>It was established that 3 of the 10 recommendations have been fully implemented and evidence was obtained to support this. One (high risk) recommendation is part implemented/in progress and 5 (medium risk) recommendations are also part implemented/in progress.</p>
<p>Earlsmead Primary School – Governance & Financial Controls Follow Up</p> <p>Original assurance rating = Amber/green Re-assessed assurance rating = Green</p>	<p>25.02.14</p>	<p>It was established that all 11 recommendations have been fully implemented and evidence was obtained to support this.</p>
<p>Mobile Phones And Mobile Devices - Follow Up</p> <p>Original assurance rating = Red Re-assessed assurance rating = Amber</p>	<p>10.03.14</p>	<p>It was established that 16 of the 26 recommendations have been fully implemented (including the 4 overarching recommendations) and evidence was obtained to support this. Seven (high risk) recommendations are part implemented/in progress, 2 (medium risk) recommendations are part implemented/in progress and 1 (medium risk) recommendation is planned but not implemented to date.</p>
<p>Personalisation – Follow Up review</p> <p>Original Assurance Rating = Amber Re-assessed Assurance Rating = Green</p>	<p>27.03.13</p>	<p>It was established that 21 of the 28 recommendations have been fully implemented and evidence was obtained to support this. Two high risk and one medium risk recommendation are part implemented/in progress. One (high risk) recommendation is planned but not implemented to date and three (medium risk) recommendations are also planned but not implemented to date.</p>