Havering
LONDON BOROUGH

AUDIT COMMITTEE
4 December 2012

Subject Heading:	Internal Audit Progress Report
Report Author and contact details:	Vanessa Bateman – Internal Audit & Corporate Risk Manager ext 3733
Policy context:	To inform the Committee of progress to deliver the approved audit plan in quarter two of 2012/13.
Financial summary:	N/a

The subject matter of this report deals with the following Council Objectives

Clean, safe and green borough	X
Excellence in education and learning	X
Opportunities for all through economic, social and cultural activity	X
Value and enhance the life of every individual	X
High customer satisfaction and a stable council tax	X

SUMMARY

This report advises the Committee on the work undertaken by the internal audit team during the period 2nd July 2012 to 28th September 2012.

RECOMMENDATIONS

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1. To note the contents of the report.

2. To raise any issues of concern and ask specific questions of officers where required.

$$\boxed{\textbf{REPORT DETAIL}}$$

This progress report contains an update to the Committee regarding Internal Audit activity presented in seven sections.

Section 1   Background and Resources

Some information about resources is included for information.

Section 2   Audit Work 2nd July to 28th September 2012

A summary of the work undertaken in quarter two is included in this section of the report.

Section 3   Management Summaries

Summaries of all final reports issued in the period.

Section 4   Schools Audit Work

A summary of schools final reports issued in the period.

Section 5   Key Performance Indicators

The actual performance against target for key indicators is included.

Section 6   Changes to the Approved Audit Plan

The changes made to the audit plan since the last meeting are detailed and explained in this section of the report.

Section 7   Outstanding Audit Recommendations

The changes made to the audit plan since the last meeting are detailed and explained in this section of the report.

IMPLICATIONS AND RISKS

Financial implications and risks:

By maintaining an adequate audit service to serve the Council, management are supported in the effective identification and efficient management of risks. Failure to maximise the performance of the service may lead to losses caused by insufficient or ineffective controls or even failure to achieve objectives where risks are not mitigated. In addition recommendations may arise from any audit work undertaken and managers have the opportunity of commenting on these before they are finalised. In accepting audit recommendations, the managers are obligated to consider financial risks and costs associated with the implications of the recommendations. Managers are also required to identify implementation dates and then put in place appropriate actions to ensure these are achieved. Failure to either implement at all or meet the target date may have control implications, although these would be highlighted by any subsequent audit work.

Legal implications and risks:

None arising directly from this report

Human Resources implications and risks:

None arising directly from this report

Equalities implications and risks:

None arising directly from this report

BACKGROUND PAPERS

None

Section 1   Background and Resources

1.1   During quarter two all posts in the establishment have had a permanent post holder in place.

1.2   At the end of September £40,828 of the £50k income target relating to the systems audit team has been achieved.

1.3   The forecast outturn for 2012/13 is currently within the allocated budget.

Section 2 Audit Work 2nd July to 28th September 2012.

2.1   At the end of September 37% of the audit plan had been delivered. This was against a target for the period of 45%.

2.2   At the end of September thirteen assignments had been completed and eighteen were in progress but had not reached the final report stage. One assignment related to a follow up of the I expenses audit and the results were reported to the Committee at September meeting.

2.3   Four reports were issued to Homes in Havering's Resources Committee prior to 28th September. The remainder of the audit plan has been reviewed and priority has been given to two audit areas that will be beneficial to Homes and Housing around Tenancy Management and Capital. The remainder of the plan will be completed if required by the Homes in Havering External Auditors as an assurance regarding the 2012/13 accounts.

2.4   At the request of the Chief Executive work has also been completed on PDR Compliance.

2.5   Schedule 1 details the final reports issued in quarter two. Details are listed in the table below and management summaries under Section 3 starting on the next page.

2.6   SCHEDULE 1: 2012/2013 – Systems Audits Completed

Report	Opinion	Recommendations				Ref Below
		High	Med	Low	Total	
Ingrebourne Children's Centre	Limited	3	4	2	9	**3** (1)
Elm Park Children's Centre	Limited	0	0	0	0	**3** (2)
South Hornchurch Children's Centre	Limited	0	0	0	0	**3** (3)
Education Computer Centre Follow Up	Limited	2	7	0	9	**3** (4)

2.7   Recommendations for Ingrebourne Childrens Centre were not re raised within the other audit reports but applied to all Children's Centres visited.

2.8 Work in progress includes:

- Risk Based Systems Audits – Contracts & Procurement, Agency Worker Contract, Debt Management, Information Governance – Service Area Control & Compliance, Information Governance – Provider Compliance, Parking, Transport, i-Recruitment, i-Procurement, Looked After Children – Performance Information & Data Quality, Looked After Children – Placements, Traded Services, Telecom, Network Permissions, Release of Software, Oracle eBusiness and Appointeeship & Deputyship follow up.

- School Audit – Newtons Primary.

Section 3   Management Summaries

Ingrebourne Children's Centre	Ref 3 (1)

3.1   Background

3.1.1   Children's Centres were originally set up using Sure Start funding. These centres provided a place within the community for parents and carers of children under five years of age to access services and support. Centres provided universal services to all families.

3.1.2   This funding has now been withdrawn and replaced by a reduced Early Intervention Grant.

3.1.3   Changes in the Council's statutory duties are driving changes to the way centres operate. Proposals are out to consultation to restructure the centres and scale back on the provision of universal services to provide more focused support to targeted families.

3.1.4   There are 13 centres within Havering. The 2012/13 budget for Children's Centres is approximately £3m.

3.1.5   Summary of Audit Findings

3.1.6   This report highlights issues identified during the audit of this Centre, but also raises issues that may be relevant to all of the borough's Children's Centres. Where applicable action has been agreed with management to implement recommendations across all Centres.

3.1.7   Attendance at sessions run by the Centre should be recorded on E Start for monitoring purposes.

3.1.8   Training undertaken by staff is recorded locally, although this document was found to be incomplete. Work is underway centrally to collate all training information for staff within centres into one central spreadsheet.

3.1.9   Children Centre budgets are held on a central code before being allocated to individual centres. At the time of the audit, Centres had not been allocated their budgets due to the changes to the structure of children's centre's occurring.

3.1.10 Payroll errors are being made by the borough. These issues have already been picked up and reported by the Centre.

3.1.11 Errors in i-Procurement hierarchy's means that the Centre has been unable to use the system. This has already been raised with Internal Shared Services. The previous purchasing process continues to be used and whilst issues in relation to the audit trail were noted during testing, these issues will be resolved by the use of i-Procurement.

3.1.12 Centre Managers were found to be set up on i-Procurement with a financial limit of only the £100 self approve limit and without the ability to approve their staffs purchases. Action was taken during the audit to rectify this.

3.1.13 Annual declarations of interest are being completed, but are not being submitted as required for central collation.

3.1.14 Since the introduction of i-Expenses petty cash accounts are no longer used to claim expenses. However, there is a need for Centres to be able to provide some element of financial support to families if necessary. There lacks procedures in administering this support within the Centre's through the use of the petty cash imprest.

3.1.15 There are no controls in place to ensure agency employees IT access is removed once they have left the Council / service area.

3.1.16 Cleaners working on site within Centres are not subject to CRB checks as standard, which varied from Managements understanding of the situation.

3.1.17 An inventory is in place, although this is not consistently completed and the format of this document varies from page to page.

3.1.18 Evidence of annual inventory checks and reporting of the outcome of these checks are not maintained.

3.1.19 Children's Centres sit outside of the Council's Landlord Model and as such receive limited support at a corporate level to manage buildings and statutory compliance. The review raised concerns as to the level of training / information provided to Centre Managers to take on this level of responsibility.

3.1.20 A lack of understanding as to the reason for requiring business cover on staff car insurance was identified.

3.1.21 Documented agreements have not been set up between the Council and organisations delivering services within the Centres. Work is underway by management to rectify this.

3.1.22 Limited management information is being produced within the centre.

3.1.23 Audit Opinion

3.1.24 As a result of this audit we have raised three high, four medium and two low priority recommendations.

3.1.25 Recommendations related to the need for:
- Attendance information to be updated onto E-start for monitoring purposes (Low);
- Declarations of Interest to be completed and submitted centrally (Medium);
- A process for administering financial support to be produced (Medium);

- Controls to be established for removing access for agency leavers (High);
- A decision to be made as to the need for cleaners to be CRB checked (High);
- A standard inventory template to be introduced (Low);
- Inventory checks to be evidence and approved (Medium);
- Discussions to be held over inclusion to Corporate Landlord Model (High); and
- Clarification over the reason business use insurance (Medium).

3.1.26 A **Limited Assurance** has been given as the audit has found that limitations in the systems of control are such as to put the system objectives at risk, and/or the level of non-compliance puts the system objectives at risk.

3.1.27 The above opinion is based on the weaknesses identified that pose significant risk to all centres and is not on the findings of this centre alone.

Elm Park Children's Centre	**Ref 3** (2)

3.2 Background

3.2.1 Children's Centres were originally set up using Sure Start funding. These centres provided a place within the community for parents and carers of children under five years of age to access services and support. Centres provided universal services to all families.

3.2.2 This funding has now been withdrawn and replaced by a reduced Early Intervention Grant.

3.2.3 Changes in the Council's statutory duties are driving changes to the way centres operate. Proposals are out to consultation to restructure the centres and scale back on the provision of universal services to provide more focused support to targeted families.

3.2.4 There are 13 centres within Havering. The 2012/13 budget for Children's Centres is approximately £3m.

3.2.5 Summary of Audit Findings

3.2.6 A review of Ingrebourne Children's Centre resulted in a number of issues being highlighted at service level. These issues were:
- Lack of details relating to training undertaken by staff;
- No allocation of budgets to individual centres;
- Central payroll errors are being made;
- Management approval restrictions on i-Procurement;
- Missing or out of date declarations of interests;
- Lack of a documented process for administering financial support to families;
- Lack of controls to remove access to systems for agency employees leaving the Council / service;
- Inconsistent and incomplete inventory;
- Lack of evidence to support annual checks on inventory;
- Insufficient training of Centre Manager to carry out building maintenance related tasks ;
- Cleaners are not automatically subject to CRB checks;
- Misunderstandings over purpose "Business Use" insurance and the required checks;
- Lack of agreements between the Council and relevant partner organisations using the Centre; and
- Limited management information being produced.

3.2.7 Recommendations were raised to rectify the above issues with the exception of the following:
- The centralised training matrix;
- Budget allocations;
- Payroll errors;

- I-Procurement changes;
- Petty cash audit trails;
- Partnership agreements; and
- Management information.

3.2.8 In the above instances action already taken by management at the time of the audit or work undertaken in other areas will rectify these issues going forward.

3.2.9 Audit Opinion

3.2.10 No recommendations have been raised as part of this report as all relevant weaknesses identified will be resolved through the implementation of recommendations raised as part of the previous Ingrebourne Children's Centre report or action that has already been taken by management.

3.2.11 A **Limited Assurance** has been given as the audit has found that limitations in the systems of control are such as to put the system objectives at risk, and/or the level of non-compliance puts the system objectives at risk.

3.2.12 The above opinion is based on the weaknesses identified at a service level that pose significant risk to all centres and is not based on the findings of this centre alone.

South Hornchurch Children's Centre	**Ref 3** (3)

3.3 The management summary for South Hornchurch Children's Centre is the same as the one for Elm Park detailed in 3 (2). No additional risk areas were identified during this audit and action had commenced prior to the visit to address the issues raised in the prior audit work.

Education Computer Centre	**Ref 3** (4)

3.4   Background

3.4.1 In September 2011 an audit of the Education Computer centre commenced. The objective of the audit was to provide assurance regarding the internal controls around the services provided to schools.

3.4.2 The audit reviewed the following key risk areas:
- Compliance, inc Policies and Procedures;
- Financial / Reputational; and
- Access to Information / Management Information (including Data Quality) & Reporting.

3.4.3 As a result of the audit three high and six medium priority recommendations were raised and a 'Limited Assurance' was provided to management. All of the recommendations were agreed at the time of issuing the final report and deadlines for all but one were prior to the 30th September 2012. The remaining recommendation is not due until 31st March 2013.

3.4.4 Progress on Implementation

3.4.5 A formal follow up has just been completed and progress against all actions was reviewed. Where actions had been completed by management evidence to support this was gathered.

3.4.6 The results are summarised below:
- Two recommendations were stated as having been completed at the time of the follow up (1 & 3), however no evidence could be provided to support this status;
- Four recommendations have been partially implemented and further work is required to fully mitigate the risks (4, 5, 6 and 7);
- Two recommendations are yet to be progressed (8 and 9); and

Extended implementation dates have been identified for the six recommendations that are overdue and outstanding.

3.4.7 Conclusion

3.4.8 The follow up indicates that limited progress has been made in implementing recommendations and therefore limited action has been undertaken to address the risks identified by the original audit.

3.4.9 A further follow up will be scheduled for April 2013.

Section 4 Schools Audit Work

4.1 During quarter two the team have worked to review the schools audit programme to ensure it focuses appropriately on risk areas. Meetings have been held with the Schools Finance Team in Learning and Achievement to ensure a joined up approach.

4.2 By March 2013 each School will complete a self assessment against the new Schools Financial Value Standard (SFVS). Unlike the previous Financial Management Standard in Schools (FMSiS) SFVS does not require formal sign off with a pass or fail outcome. The audit programme has been tailored to ensure that the team support both the school and Council in having confidence in the assurances that are produced and provided at year end.

4.3 Three Schools audits were finalised by the end of September. Results of the audits are included in Schedule 2 below.

4.4 Management summaries will only be included in the quarterly progress reports when we have given limited or no assurance.

Schedule 2: 2012/13 – School Audits Completed

Report	Opinion	Recommendations				Ref
		High	Med	Low	Total	Below
Parklands Infant School	Substantial	1	5	2	8	N/A
The Mawney Primary School	Substantial	0	3	1	4	N/A
Frances Bardsley School for Girls	Limited	4	12	0	16	**4** (1)

Frances Beardsley School for Girls	**ref 4** (1)

4.1 Previous Recommendations

4.1.1 There were four priority one and eight priority two recommendations made at the Annual Audit Health Check undertaken in November 2010 of which, at the time of the audit, seven had been implemented.

4.1.2 The recommendations still to be implemented relate to:
- Terms of Reference for all Governing Body Committees to be ratified by the full Governing Body;
- Details of the schools purchase card holders etc to be included in the schools Business Manual;
- The schools Pay Policy to be ratified by the Governing Body;
- Virements to be appropriately authorised; and
- Monthly budgetary cost centre reports to be produced.

4.1.3 Summary of Audit Finding

4.1.4 The updated Schools Financial Management Standards and Guidance did not include a Scheme of Delegation.

4.1.5 Terms of Reference could not be located for the Premises and Health & Safety, Pay Policy and Working Party and Curriculum Committees.

4.1.6 A documented and approved Charging Policy could not be located.

4.1.7 The revised Schools Financial Management Standards and Guidance does not include a Lettings Policy.

4.1.8 No formal documented Grants Policy or School Journey Subsidy arrangements could be located.

4.1.9 No documented and approved Write-Off Policy for equipment could be located.

4.1.10 No documented, approved and up to date Pay Policy could be located.

4.1.11 Documented approval from the Governing Body to operate a purchase card or a documented policy for the usage of purchase cards could not be located.

4.1.12 No formal approval of the School Improvement / Development Plan by the Governing Body could be identified and no timetable had been constructed.

4.1.13 Risk Management is not currently included as part of the School Improvement / Development Plan and there is no formal approach or review by the school or Governing Body toward Risk Management.

4.1.14 LBH Social Care and Learning Risk Assessment Schedule and the Emergency Planning for Children's Services Establishments polices were not located.

4.1.15 There are no business continuity plans currently in place at the school.

4.1.16 There is no 'grab bag' system or procedures in place.

4.1.17 A School Development Plan (SDP) was only put into place in January 2012 to cover the period from January to September 2012. An SDP prior to this could not be located and no clear timetable for developing the SDP could be identified.

4.1.18 The SDP had identified some financial resources but a in a sample of three identified resources only one could be clearly identified in the budget development.

4.1.19 Monthly budget monitoring reports are not currently produced.

4.1.20 Significant delays were identified in the updating of the SIMS accounting systems.

4.1.21 Virements were not being approved by the Finance Committee prior to being processed.

4.1.22 An accruals report could not be provided at the time of the audit and no evidence could be located for all accruals made at the previous financial year end.

4.1.23 Bank account reconciliations have been undertaken on a termly basis but best practice would be to ensure that reconciliations are carried out monthly.

4.1.24 The bank account mandate currently states that only one signatory is required.

4.1.25 There is no formal evidence or record to confirm that independent checks are undertaken to ensure income due is fully and promptly banked following receipt.

4.1.26 The charges for lettings remain at the rate approved in April 2007.

4.1.27 The Lettings Policy is not provided to the hirer upon application.

4.1.28 Invoices for the lettings are submitted after the letting has taken place and it is difficult to tie up the Site Manager records with the Office records.

4.1.29 No formal procedures for the costing and reconciling school journey income and expenditure could be located. A spreadsheet for income due and received was maintained but was incomplete

4.1.30 There is no formal grants policy in place for assisting pupils with financial difficulties in attending school journeys.

4.1.31 Purchases are being made without the use of Official orders. Delivery notes were not being retained or there was no evidence of checks to confirm delivery of goods.

4.1.32 Segregation of duties for the procurement process could not be tested due to the Scheme of Delegation being out of date.

4.1.33 No evidence could be located to determine if the HMRC checks had been carried out on individuals.

4.1.34 The LBH Charge Card and Credit Card Procedure and User Guide is not followed for the use of the School's purchase card.

4.1.35 No consistent and / or central record of equipment loaned out could be identified during the audit.

4.1.36 Income is not being regularly banked.

4.1.37 A member of staff who had since left the school was still an authorised user on the SIMS system.

4.1.38 No payroll checks are being carried out by the Head Teacher or any other designated officer.

4.1.39 There are currently no procedures in place to carry out checks on staff car insurance, license and MOT arrangements for those members of staff driving on school business.

4.1.40 It was not possible to follow income collection through to banking for the Private School Fund and no regular, timely, authorised and accurate reconciliations of income collected through the Private School Fund could be located during the audit.

4.1.41 The Head Teacher informed the auditors that:
- He took headship of the school in September 2011and the new Business Manager took up post in November 2011;
- Both the Bursar and Finance Officer, who had been on long term sick, left at the end of December 2011;
- With the absence of the Finance Officer and then the Bursar, since January 2012, the school has been short of finance staff;
- The processes currently used within the school have been inherited;
- The Business Manager has started to review policies and procedures; and
- At the time of the audit they were recruiting for the Finance Officer post and once filled procedures were to be reviewed.

4.1.42 Audit Opinion

4.1.43 This audit report contains sixteen recommendations, four high priority and twelve medium priority.

4.1.44 Recommendations relate to the need for:
- An updated Scheme of Delegation to be included in the Financial Management Standards and Guidance and Terms of Reference to be put in place for all sub-committees (Medium);
- A Charging, Lettings, Grants, Equipment Write-off and Pay Policies to be created and / or updated and included in the Financial Management Standards and Guidance (Medium);
- Purchase Cards to be formally approved by Governing Body and relevant procedures for their use included in the Financial Management Standards and Guidance (Medium);
- Risk Management to be adopted as part of the Governing Body role and included within the School Development Plan (SDP) which include:
  - A number of policies to be incorporated into the School's current Risk Management arrangements;
  - Business Continuity Plans to be developed with the assistance of the Governing Body;
  - A 'Grab Bag' system to be introduced and maintained (High);
- Timetables, Governing Body approval and some improvements to be put in place for the SDP (Medium);
- Formal processes and procedures to be put into place surrounding budget monitoring (Medium);
- Amendments to be made to the bank mandate and bank reconciliations to take place on a regular basis for all school bank accounts (Medium);
- Processes to be put in place to strengthen the controls surrounding school lettings (Medium);
- A procedure to be put in place for the planning, recording expenditure and collecting income for residential school journeys (High);
- Improving the processes involved for the procurement of goods and services (Medium);
- A central or standardised record to be kept for the loan of school equipment (Medium);
- Regularly banking cash to ensure levels in the safe are kept to a minimum (High);
- Prompt removal of staff leavers from SIMS access (Medium);
- Spot checks to be carried out on payroll data (Medium);
- Checks to take place on relevant documentation for staff using their cars on school business (High); and
- Income collection through the Private School Fund to be reconciled on a regular basis (Medium).

4.1.45 Limited Assurance has been given as the audit has found that limitations in the systems of control are such as to put the system objectives at risk, and/or the level of non-compliance puts the system objectives at risk.

Audit Committee 4 December 2012

Section 5 – Key Performance Indicators

5.1 The tables below detail the profiled targets for the year and the performance to date at the end of September and the targets for the rest of the financial year.

5.2 Audit Plan Delivered (%)									
	Q1	**Jul**	**Aug**	**Sept**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**
Actual	16	22	30	37						
Cumulative Target	20	30	37	45	53	63	70	80	90	99

5.3 At the end of September 2012 the team is just behind target. This is due to one post being vacant for quarter one and the computer audit plan being profiled later in the year than usual.

5.4 KPI 01 - Briefs issued									
	Q1	**Jul**	**Aug**	**Sept**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**
Actual	16	17	20	32						
Cumulative Target	12	19	25	32	40	48	53	55	60	60

5.5 At the end of September the team were on target for briefs issued.

5.6 KPI 02 – Draft Reports										
	Q1	**Jul**	**Aug**	**Sept**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**
Actual	7	7	8	15							
Cumulative Target	8	15	21	26	32	39	44	50	57	60	

5.7 At the end of September the team were 11 draft reports behind target. This is due to more demand to support by services when implementing new systems and because a number of larger audits are programmed at the start of the year.

5.8 KPI 03 – Final Reports										
	Q1	**Jul**	**Aug**	**Sept**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**
Actual	3	6	8	13							
Cumulative Target	5	10	15	21	26	32	39	44	50	57	60

5.9 At the end of September the team were eight final reports behind target. There are no concerns regarding completion of the plan at this time. Due to changes in the audit plan the total number of deliverables is likely to change from 60 the final total for the year will be known in December.

Section 6 – Changes to the Approved 2012/13 Audit Plan

6.1 In April 2012 the Audit Committee approved an Annual Audit Plan for the 2012/13 financial year totalling 1576 days.

6.2 The table below provides a summary of the audits removed from, and added to, the 2012/13 approved audit plan and the reason for the change. It also reflects where there has been a change in budget.

6.3 The impact on the total days in the plan has been managed by adjusting other budgets for the year. The totalled planned days remain at 1576.

6.4 Plan Changes				
Audit Title	**Days**	**Revised Days**	**Directorate**	**Reason**
Data Quality & Risk Management	15	11.5	Corporate	Audit completed in less than budgeted days.
Petty Cash / Pre Paid Cards	20	0	Corporate	Audit cancelled as the implementation of pre paid cards has been delayed. To be included in next years audit plan.
Income Management incl. Cash	15	25	Corporate	Additional work required when scope of audit work defined.
Information Governance-Service Area Control & Compliance	15	25	Corporate	Budget increased when scope of audit work identified.
Housing & Council Tax Benefits	20	0	Culture & Community	Audit cancelled as new schemes will not come into force until next year. To be included in next years audit plan.
Children's Centre Probity Programme	15	30	Children's Services	Additional work identified during audit.
Youth Service	15	0	Children's Services	Audit cancelled due to transfer of the Youth Service from Children's Services to Culture & Community, To be included in next years plan.

Section 7 – Outstanding Recommendations Summary Tables

Categorisation of recommendations

High: Fundamental control requirement needing implementation as soon as possible
Medium: Important Control that should be implemented
Low: Pertaining to Best Practice

7.1   Outstanding Internal Audit Recommendations – 2008/09

Review in 2008/09	HoS Responsible	Outstanding			Position as at end September 11		
		High	Medium	Low	In Progress	Not Started	Position Unknown
Commissioning of Works	ACE – Legal & Democratic Services	1			1		
IT Security & Data Management	ACE – Legal & Democratic Services	1			1		
Cemeteries & Crematorium	Housing & Public Protection		1		1		
Total		**2**	**1**		**3**	**0**	**0**

7.2   Outstanding Internal Audit Recommendations – 2009/10

Review in 2009/10	HoS Responsible	High	Medium	Low	Position as at end September 11		
			Outstanding		In Progress	Not Started	Position Unknown
Climate Change	Culture & Community		1		1		
Government Connect GCSx	ACE – Legal & Democratic Services		1		1		
Contract Completions	Asset Management		1	1	2		
	Total		3	1	4	0	0

7.3   Outstanding Internal Audit Recommendations – 2010/11

Review in 2010/11	HoS Responsible	Outstanding			Position as at end September 11		
		High	Medium	Low	In Progress	Not Started	Position Unknown
Corporate Support Team	Asset Management			1	1		
Tranman	Asset Management	1			1		
Payroll	Business Systems			1	1		
Pensions	Shared Services			1	1		
IT Security	Business Systems		1		1		
IT Security	ACE – Legal & Democratic Services		3				3
	Total	1	4	3	5	0	3

7.4   Outstanding Internal Audit Recommendations – 2011/12

Review in 2011/12	HoS Responsible	Outstanding			Position as at end September 12		
		High	Medium	Low	In Progress	Not Started	Position Unknown
Microsoft Exchange Server & Outlook Email	Business Systems		1		1		
Public Protection	Housing & Public Health			1	1		
Remote Working	Business Systems		1		1		
Oracle Financials	Business Systems		3		3		
Crematorium – Grave Allocations & Record Keeping	Housing & Public Protection		4		4		
Education Computer Centre	Business Systems	3	4		7		
Appointeeship & Deputyship	Adult Social Care	1			1		
Network Infrastructure	Business Systems	2			2		
Pensions	Internal Shared Services		1		1		
i-Expenses & Purchase Cards	Group Director – F&C	1			1		
i-Expenses & Purchase Cards	Internal Shared Services	1	1	1	3		
Main Accounting	Internal Shared Services		1		1		
Total		**8**	**16**	**2**	**26**	**0**	**0**

7.5   Outstanding Internal Audit Recommendations – 2012/13

Review in 2012/13	HoS Responsible	Outstanding			Position as at end September 12		
		High	Medium	Low	In Progress	Not Started	Position Unknown
Information Governance	ACE – Legal & Democratic Services	1	2				3
Ingrebourne Children's Centre	Children's Services	1			1		
	Total	2	2		1	0	3