AUDIT COMMITTEE

26 September 2013

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 one of 2013/14.
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 1st April 2013 to 28th June 2013.

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.

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REPORT DETAIL

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

Section 1   Background and Resources

Some information about resources is included for information.

Section 2   Audit Work 1ˢᵗ April to 28ᵗʰ June

A summary of the work undertaken in quarter one 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 details regarding status of all outstanding recommendations are included within tables for information.

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   Excluding the Internal Audit & Corporate Risk Manager the established structure consists of eight full time equivalent (FTE) posts. Three dedicated to proactive and reactive fraud and special investigations and five to systems, schools, follow up etc. Two members of staff work reduced hours, one being 0.66 FTE and the other 0.8 FTE. This is reflected in the number of days in the approved plan for 2013/14.

1.2   The Auditor (fraud) in the Audit Team left the team in March. Following a recruitment process a member of staff from the systems team was seconded to work within the fraud and special investigations team. The systems team post was then filled at the beginning of June, with a fixed term post holder.   The post is now vacant, as the post holder resigned. It is likely that this post will be held vacant for 2013/14 until the Audit Fraud post is filled with a new permanent post holder.

1.3   This report relates to the work of the five audit posts, the outputs from the fraud resources are reported in the fraud progress report along with the results of the investigations team.

1.4   The table below includes budget information.   This budget is for both the Internal Audit and Insurance Teams. The Insurance Team has 4.2 FTE, the salaries for 3.2 are reflected in the service budget currently as the budget is yet to be realigned to reflect the changes since Homes in Havering were brought back in house.

1.5   Income is generated by audit by selling services to Schools, other income relates to Insurance.

REVENUE BUDGET FOR 2013/14		
Expenditure	**Income**	**Non-controllable**
573,560	-102,700	-470,840

1.6   The forecast outturn for 2013/14 is currently within the allocated budget.

Section 2 Audit Work 1st April 2013 to 28th June 2013.

2.1   At the end of June 17% of the audit plan had been delivered. This was against a target for the period of 20%.

2.2   At the end of June three assignments had been completed and seven were in progress but had not reached the final report stage. Monthly targets are in place for the team and monitored closely.

2.3   Schedule 1 details the work completed in quarter one. Details are listed in the table below and management summaries under Section 3 starting on the next page.

SCHEDULE 1: 2013/2014 – Systems Audits Completed

Report	Opinion	Recommendations				Ref Below
		High	**Med**	**Low**	**Total**	
Mayrise	Limited	5	9	0	14	**3** (1)
Traded Services Follow up	Substantial	1	0	0	1	**3** (2)
Education Computer Centre Follow Up	Limited	3	6	0	9	**3** (3)

2.4   Work in progress includes:
- Risk Based Systems Audits – Information Governance: Service Area Control & Compliance, Information Governance: Provider Compliance, Tenancy Management, LAC Placements, Troubled Families Programme, ASC Income Work, AXIS Pension System and LACHS.

- School Audit – Crownfield Junior, Gidea Park Primary, St. Marys Catholic Primary and Wykeham Primary.

Section 3   Management Summaries

| **Mayrise** | **ref 3** (1) |

3.1   Background

3.1.1   Mayrise is an application system used to manage and administer several areas of operational activity for the Highways service. The application consists of several modules, each one dedicated to a functional area, for example:

- *Mayrise Street Works* – used for the management of street maintenance
- *Mayrise Street Lighting* – used for the management of lit street furniture

3.1.2   The scope of the audit comprises assurance on both the application and infrastructure levels (application back-ups, server capacity management and failover solutions), as both affect the successful operation of Mayrise.

3.1.3 Summary of Audit Findings

3.1.4   Application System Ownership
- Ownership over the application was unclear. Ambiguity in relation to ownership can weaken overall control.
- An overreliance was identified on one officer for the administrative duties for Mayrise Street Lighting. Absence of a contingency may prevent service delivery if this officer cannot perform their duties.

3.1.5   User Access Management:
- Incomplete user credentials are held within the system, potentially preventing actions from being linked to a user.
- The Lighting module does not apply access time limitations for non-permanent staff.
- Ownership over access termination was unclear for the Lighting module.
- Users are deleted rather than suspended when they leave, which may compromise the application audit trail.
- Eleven leavers were identified with live access. This may be a consequence of the timing of the audit coinciding with a departmental restructure.

3.1.6   Password Policies and Controls:
- The 'Robust Password' requirement was not enabled for either module; consequently, passwords are 'weak' and vulnerable to attack.
- The necessity for the user to change the Supervisor defined password upon first login is not enforced, compromising the account.

3.1.7   Application of Permissions Controls and Segregation of Duties:
- Default full permissions are allocated to new users, which must then be adjusted by the custodian.
- Several cases were identified where inappropriate permissions in high risk areas had been allocated to users.

- Cases were identified where officer access was required but not currently enabled.
- Permissions were identified in the User Configuration Report that were enabled for users and the custodian was not aware of the presence or impact of the functionality within the module.
- Inappropriate permissions allocation has previously materialised into control failures in relation to the National Street Gazetteer (NSG).

3.1.8 Administrator Access Controls:
- Normal users are granted Supervisor permissions for both Mayrise Lighting and Street Works modules. Thirteen users in Lighting and nine users in Street Works were identified with these permissions. The allocation of these permissions does not align with the Principle of Least Privilege .
- In the case of Mayrise Street Works, Supervisor privileges were granted to users that perform an authorising function (e.g. authorising works outside of set criteria). This does not comply with the Principle of Least Privilege as these users are not responsible for creating or maintaining new users.
- Currently, the system owner is not required to authorise Supervisor access for either module.

3.1.9 Contract Management
- Both the Service and ICT were contacted to provide a Service Level Agreement and contract. Both parties stated that they did not have this documentation.
- The developer, Mayrise Ltd., is occasionally required to access the council's network for maintenance reasons. At the time of the audit a pro-forma Code of Connection (CoCo) document, which governs the behaviour of the third party while accessing council resources, had been drafted and a copy provided. However, this has not been agreed and signed.

3.1.10 Training, Procedures and User Manuals
- On the job training is provided to users of both Mayrise modules.
- Mayrise Street Works users have a video training program, supported by a procedural document (created in 2009), which shows how the application is used as a part of specific processes. The training guide did not include a table of contents, which limits usefulness.
- Mayrise Lighting training is also limited to the specific functionality required by non-custodian officers and there is currently only very limited training material present.
- Application usage guidance is built into the help section of the application for both modules. Whilst this information is useful it is not put into context as to how the application is used to perform specific processes.

3.1.11 Audit Trail
- Both modules have audit logging in place for monitoring user access; however, due to resource limitations these logs are not monitored.

- Mayrise Street Works does not appear to have audit logging to record actions within the application. Nevertheless, key information was held by the application providing a degree of accountability. An audit history, recording module settings changes, was present in the Street Works application.

3.1.12 Data Backup & Restoration
- Backups are managed by Tivoli Storage Manager. The current retention schedule is set so a back-up is created every day and is retained for 10 days. If a backup is not made in line with the schedule the last back-up will be retained for 365 days. In practice, back-ups are only being held for 10 days, which is a short-term back-up solution.

3.1.13 Capacity Planning
- There is currently no monitoring/reporting facility to flag the risk of full capacity being reached. ICT informed us of plans to migrate the application to third party Xerox servers.

3.1.14 Contractual Contingencies
- ICT confirmed that no Escrow agreement is in place supporting the Mayrise application system. Consequently, if the developer goes into liquidation the council would have no access to the source code, meaning the application could no longer be changed or developed.

3.1.15 Management of External Threats
- Mayrise Street Lighting Data Entry:
- The maintenance of all lit street furniture is performed by Volker Highways. The custodian flagged ongoing data input errors on the part of Volker Highways for an 18 month period although these have reduced in quantity in recent time. There is currently no service level agreement to stipulate the expected quality of data entered by Volker Highways.
- Mitigating controls are in place, which help to manage this risk.

3.1.16 Application Performance and Embedded Controls
- Key Job Setting configurations were assessed. At the time of the audit, the module configuration enables users to change the call or log time.
- Functionality to 'delete invoiced charges' is present; this may impact on financial reporting. This setting has been enabled.
- The 'Restrict the Fields Contractors can Edit on Faults Screen' option is not currently enabled. Consequently, contractors can change standing data and therefore may manipulate this information to show improved performance when undertaking works.

3.1.17 Management of Mobile Hardware
- Audit was informed that Mayrise inspectors have been trialing IPads to access the Mayrise application. Mobile Iron is used to implement password policies on the IPads. The following concerns were identified in relation to the Mobile Iron configuration:
    - No complex characters are required for the password.

- The Password Type criterion is currently set to 'don't care' meaning alphanumeric 'strong' password selection is not enforced.
- IPad password configuration is set so the IPad password cannot be reset:

3.1.18 **Audit Opinion**

3.1.19 As a result of this audit five high and nine medium priority recommendations have been raised.

3.1.20 Recommendations related to the need for:

3.1.21 Application System Ownership:
- A suitable officer should take ownership of the application including control within the system and control over the data held by the system and assess the risk of only having one officer with the required process knowledge for Mayrise Lighting. (*High Priority*)

3.1.22 User Access Management:
- All current users should be reviewed and the name field should disclose the forename and surname of all users.
- The user creation/deletion process should be formalised in a procedural document, which is signed off by the system owner. The document should reflect best practice and the custodians should follow this procedure.
- The System Owner should establish if there is a licence model in place and the restrictions of this model. If this model does exist a user management policy should be established to identify how the service will manage users within the constraints of the licence.
- Mayrise Ltd. should be contacted to establish the impact of deleting users on Mayrise records. To maintain accountability the service should not perform any actions which results in the deletion of key data.
- The Lighting custodian must incorporate active management of users into their tasks. This is a fundamental part of the custodian role.
- The relevant custodians should ensure all identified leavers are removed from the application user database. The emphasis should lie with line managers to inform the custodians of the necessity to terminate access.
- Periodic reconciliations should be performed to ensure that unauthorised users do not have application access. (*High Priority*)

3.1.23 Password Policies and Controls:
- Robust passwords should be enabled in both modules and users must be required to change their password upon first login and this requirement should be formalised in the procedure for creating new users. (*High Priority*)

3.1.24 Application of Permissions Controls and Segregation of Duties:
- All users performing a custodian function should be fully aware that user permissions should be suitably restricted to align with job requirements.

- A review should be performed of all user access permissions in both the Mayrise Street Works and Lighting modules. The actual job requirements of user groups should be defined and access permissions to the application should be changed to reflect only these job requirements.
- Mayrise should be contacted for further guidance, enabling the use of built in permissions reports to manage Mayrise system access.(*High Priority)*

3.1.25 Administrator Access Controls:
- The permissions associated to Supervisor access should be reviewed and restricted. In the case of the authorisation function the custodian should establish whether this permission can be provided without full Supervisor permissions.
- User access permissions should reflect the tasks users are required to perform as part of their role. If Supervisor access is required to perform legitimate tasks, and these permissions cannot be used without Supervisor access, then mitigating controls should be introduced.
- All Supervisor access should be authorised by the system owner in writing.
  (*High Priority)*

3.1.26 Contract Management
- A copy of the contract should be located and reviewed to ensure it is still fit for purpose.
- A service level agreement should be established with Mayrise Ltd. and periodically monitored (e.g. quarterly), to ensure that the level of service adheres to that expected.
- ICT should forward the Code of Connection agreement to Mayrise Ltd. and request them to confirm compliance with the CoCo terms, when accessing the council's network. *(Medium Priority)*

3.1.27 Training, Procedures and User Manuals
- The responsible custodians must ensure that all key application processes are clearly documented. Current training material should be reviewed to ensure that all key processes are suitably documented.
- Training officers should be mindful of describing the wider system to temporary officers and flagging actions that should not be performed.
- Mayrise Ltd. should be contacted and asked to forward an up to date reference manual for the application system. *(Medium Priority)*

3.1.28 Audit Trail
- The module access audit logs should be periodically reviewed to assess any suspicious behaviour.
- The custodian should contact Mayrise to establish whether audit information can be obtained for Mayrise Street Works. *(Medium Priority)*

3.1.29 Data Backup & Restoration
- The service should assess the appropriateness of the short term back-up solution, in light of the criticality of the application system and the information it holds as a longer term retention solution may be more

appropriate, enabling changes made over a greater period of time to be 'rolled back' in the application database. *(Medium Priority)*

3.1.30 Capacity Planning
- In line with current ICT plans, when the Mayrise application is migrated to Xerox servers a monitoring provision should be enabled to flag when the application server nears full capacity. *(Medium Priority)*

3.1.31 Contractual Contingencies
- The service should perform a risk assessment on the risk posed by the developer going into liquidation, leaving the service without any capability to update or amend the application system. If the risk is deemed unacceptable, the developer should be contacted to establish whether an Escrow agreement can be drawn up. *(Medium Priority)*

3.1.32 Management of External Threats
- The Mayrise Lighting custodian should continue to review the quality of data entry by Volker Highways. The service should consider implementing a Service Level Agreement (SLA) to communicate data entry quality expectations to Volker Highways. *(Medium Priority)*

3.1.33 Application Performance and Embedded Controls
- The Lighting module custodian should review the Job Settings configuration to ensure they align with his control expectations.
- The 'Allowed to delete invoiced charges' setting should be assessed to establish whether it is required and the risk posed. If there is no business case for using this setting it should be disabled.
- The Lighting custodian should review the 'Restrict the Fields Contractors can Edit on Faults Screen' setting to assess whether this can be used to distort contractor performance information. If there is no business case for using this setting it should be disabled. *(Medium Priority)*

3.1.34 Management of Mobile Hardware
- The Mobile Iron password policy should be reviewed in line with the risk appetite of the ICT department. All passwords implemented on council devices should be 'strong' passwords. *(Medium Priority)*

3.1.35 A **Limited Assurance** has been issued as the system of control for the successful operation of this service and the protection of council data is weak; there is evidence of non-compliance with the controls that do exist. The level of risk exposure is not acceptable.

Traded Services Follow up	**ref 3** (2)

3.2 Background

3.2.1 In October 2012 an audit of Traded Services commenced. The objective of the audit was to provide assurance regarding the internal controls around the provision of services offered to schools.

3.2.2 This audit reviewed the following key risk areas:
- Strategy;
- Rules and Procedures;
- Financial;
- Reputational; and
- Management Information & Reporting.

3.2.3 As a result of the audit one high priority recommendation was raised and a 'Limited Assurance' was provided to management.

3.2.4 The recommendation related to the need for the administrative processes around the traded service function to be reviewed. In response to the recommendation, management highlighted that a new online system was being purchased. In addition to this, a new post had been created within the service, to take over responsibility for progressing these issues. In response to the recommendation, two deadlines were agreed. The first was to implement the new online system by January 2013 and the second, to fulfil the new post by February 2013.

3.2.5 Progress on Implementation

3.2.6 The formal follow up has just been completed. The review has established that this recommendation has been implemented.

3.2.7 Conclusion

3.2.8 The introduction of the new system is relatively new to the traded services process and will need time to embed itself into the culture of both the schools and the traded services. There is a need to continue to develop the processes around this new system and to clearly set out roles and responsibilities; however, progress has been made to address the risks identified during the original audit and therefore the assurance provided from the audit work has been amended to a 'Substantial Assurance'.

| **Education Computer Centre Follow up** | **ref 3** (2) |

3.3   Background

3.3.1   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.

3.3.2   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.

3.3.3   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, with the exception of one due on the 31st March 2013.

3.3.4   Progress on Implementation

3.3.5   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.

3.3.6   The results are also summarised below:
- Three recommendations have been completed at the time of the follow up (1, 3 & 6);
- Four recommendations have been partially implemented and further work is required to fully mitigate the risks (2, 4, 5 and 8); and
- Two recommendations are yet to be progressed (7 and 9).

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

3.3.7   Conclusion

3.3.8   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. However it must be noted that the current Interim Educational Computer Centre Manager only took over the role in April 2013, so has had limited time to progress the outstanding recommendations inherited from the previous manager.

3.3.9   Due to the limited progress in implementing recommendations the assurance provided from the audit work remains at a 'Limited Assurance'.

Section 4 Schools Audit Work

4.1   By March 2013 each school should have completed a self-assessment against the Schools Financial Value Standard (SFVS). Unlike the previous Financial Management Standard in Schools (FMSiS) the SFVS does not require formal sign off with a pass or fail outcome

4.2   During quarter one the team has tailored the audit programme to ensure that they support both the school and Council in having confidence in the assurances that are produced and provided at year end. They have also reviewed the schools audit programme to ensure it still focuses appropriately on risk areas.

4.3   Three Schools audits were finalised by the end of June. 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: 2013/14 – School Audits Completed

Report	Opinion	Recommendations				Ref
		High	Med	Low	Total	Below
Branfil Primary	Substantial	0	2	2	4	N/A
Squirrels Heath Junior	Substantial	1	3	2	6	N/A
St. Albans Catholic Primary	Substantial	2	2	1	5	N/A

Section 5 – Key Performance Indicators

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

Audit Plan Delivered (%)	Q1	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
Actual	18									
Cumulative Target	20	30	37	45	53	63	70	80	90	99

At the end of June 2013 the team is just behind being on target.

KPI 01 - Briefs issued	Q1	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
Actual	24									
Cumulative Target	12	19	25	32	38	44	48	50	50	50

At the end of June the team were 12 briefs ahead of target. The team have concentrated on issuing briefs so that the Internal Audit & Corporate Risk Manager can input into the reviews prior to her maternity leave.

KPI 02 – Draft Reports	Q1	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr
Actual	3										
Cumulative Target	6	10	17	24	30	36	41	44	37	50	

At the end of June the team were 3 draft reports behind target.

KPI 03 – Final Reports	Q1	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr
Actual	3										
Cumulative Target	2	6	12	18	25	31	34	37	42	46	50

At the end of June the team were one final report ahead of target.   There are no concerns regarding completion of the plan at this time.

Section 6 – Changes to the Approved 2013/14 Audit Plan

In April 2013 the Audit Committee approved an Annual Audit Plan for the 2013/14 financial year totalling 1435 days.

As the Systems team post will be held vacant for 2013/14 until the Audit Fraud post is filled with a new permanent post holder the number of days in the plan has therefore been reduced by 120 days to 1315.

The table below provides a summary of the audits removed from, and added to, the 2013/14 approved audit plan and the reason for the change. It also reflects where there has been a change in budget.

Audit Title	Days	Revised Days	Directorate	Reason
Partnership / Shared Governance	20	0	Corporate	Deleted from Plan as CMT will be looking at this from a Risk Management perspective
Compliance with Corporate Policy	20	10	Corporate	Original allocation reduced when scope set. However additional compliance audit has been identified.
Fees & Charges	15	5	Corporate	Scope of work reduced
Pool Car Scheme	0	10	Corporate	Added to 2013/14 plan.
Compliance with Corporate Policy: Sickness Review	0	10	Corporate	Added to 2013/14 plan.
PDR Assurance	0	8	Corporate	Added to 2013/14 plan.
Income Management incl. Cash	15	0	Culture, Community & Economic Development	Deleted from 2013/14 plan due to vacant post.
Budget Monitoring	15	0	Culture, Community & Economic Development	Deleted from 2013/14 plan due to vacant post.
Debt Recovery	15	0	Culture, Community & Economic Development	Deleted from 2013/14 plan due to vacant post.
Tenancy Management	0	27	Culture, Community & Economic Development	Added to 2013/14 plan.
Housing Rents	0	15	Culture, Community & Economic Development	Added to 2013/14 plan.
Income	15	0	Resources	Deleted from 2013/14 plan

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Audit Title	Days	Revised Days	Directorate	Reason
Management incl. Cash				due to vacant post.
Budget Monitoring	15	0	Resources	Deleted from 2013/14 plan due to vacant post.
IT Performance	10	0	Resources	Deleted from plan as this is included in Computer Audit Plan.
Main Accounting	10	5	Resources	At PWC's request a shortened review of Main Accounting will be undertaken in October prior to the implementation of One Oracle.
Accounts Payable	15	5	Resources	At PWC's request a shortened review of Accounts Payable will be undertaken in October prior to the implementation of One Oracle.
Accounts Receivable	15	5	Resources	At PWC's request a shortened review of Accounts Receivable will be undertaken in October prior to the implementation of One Oracle.
Payroll	15	5	Resources	At PWC's request a shortened review of Payroll will be undertaken in October prior to the implementation of One Oracle.
Main Accounting	0	5	Resources	End of Year review following implementation of One Oracle.
Accounts Payable	0	10	Resources	End of Year review following implementation of One Oracle.
Accounts Receivable	0	10	Resources	End of Year review following implementation of One Oracle.
Payroll	0	10	Resources	End of Year review following implementation of One Oracle.
Income Management incl. Cash	15	0	Children, Adults & Housing	Deleted from 2013/14 plan due to vacant post.
Budget Monitoring	15	0	Children, Adults & Housing	Deleted from 2013/14 plan due to vacant post.

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Audit Title	Days	Revised Days	Directorate	Reason
Debt Recovery	15	0	Children, Adults & Housing	Deleted from 2013/14 plan due to vacant post.
Looked After Children - Placements	0	15	Children, Adults & Housing	Added to 2013/14 plan.
Children's Centre Probity Programme	15	0	Children, Adults & Housing	Audit cancelled due to possible restructures / amalgamations.
Troubled Families Programme	15	10	Children, Adults & Housing	Budget reduced when scope of audit work defined.
Public Health	20	0	Children, Adults & Housing	Audit cancelled due to service restructure. To be included in next years plan.
ASC Income Work	0	10	Children, Adults & Housing	Added to 2013/14 plan.
Mayrise	0	15	Computer	Added to 2013/14 plan.
I-Procurement Follow Up	3	10	Resources	Additional days allocated as a more in depth follow up to be undertaken.
Traded Services Follow Up	0	1.5	Children, Adults & Housing	Added to 2013/14 plan.
Oracle Financials Follow Up	0	3	Computer	Added to 2013/14 plan.
Education Computer Centre Follow Up	0	1.5	Resources	Added to 2013/14 plan.
Traffic & Parking Control: PCN Cancellation	0	3	Culture, Community & Economic Development	Added to 2013/14 plan.
Follow Up Contingency	16	0		Follow Up Contingency budget used to accommodate increase in follow up reviews.
Contingency	25	5		Contingency budget reduced to accommodate increase in planned work.
	334	214	120	

Section 7 – Outstanding Recommendations Summary Table

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

Review in	Area Reviewed	HoS Responsible	Outstanding			Position as at end June 2013		
			High	Medium	Low	In Progress	Not Started	Position Unknown
2008/09	Cemeteries & Crematorium	Regulatory Services		1		1		
		2008/09 Total		**1**		**1**	**0**	**0**
2009/10	Climate Change	Asset Management		1		1		
		2009/10 Total		**1**		**1**	**0**	**0**
2011/12	Public Protection	Regulatory Services			1	1		
2011/12	Oracle Financials	Internal Shared Services / Business Systems		3		3		
2011/12	Crematorium – Grave Allocations & Record Keeping	Regulatory Services		3		3		
2011/12	Education Computer Centre	Business Systems	2	3		5		
2011/12	Appointeeship & Deputyship	Adult Services	1			1		
2011/12	Network Infrastructure	Business Systems	1			1		
2011/12	Pensions	Internal Shared Services		1		1		
2011/12	i-Expenses & Purchase Cards	Group Director -Resources	1			1		
2011/12	i-Expenses & Purchase Cards	Internal Shared Services	1	1	1	3		
2011/12	Main Accounting	Internal Shared Services		1		1		
2011/12	Contracts & Procurement	Finance & Procurement		1		1		
		2011/12 Total	**6**	**13**	**2**	**21**	**0**	**0**

Review in	Area Reviewed	HoS Responsible	Outstanding			Position as at end June 2013		
			High	Medium	Low	In Progress	Not Started	Position Unknown
2012/13	Information Governance	Monitoring Officer / Legal & Democratic Services	1	1		2		
2012/13	Oracle Financials	Business Systems / Internal Shared Services		1	1	2		
2012/13	Network Permissions	Business Systems		1		1		
2012/13	Electronic Document Management System	Business Systems		1		1		
2012/13	Electronic Document Management System	Monitoring Officer / Legal & Democratic Services		1		1		
2012/13	i-Procurement	Internal Shared Services		1		1		
2012/13	Pensions	Group Director – Resources & Governance Group		1		1		
2012/13	Payroll	Group Director – Resources & Governance Group		1		1		
2012/13	i-Recruitment	Strategic HR & OD	3			3		
2012/13	i-Recruitment	Internal Shared Services		1		1		
2012/13	Transport	Asset Management		2		2		
2012/13	Modern Governance	Monitoring Officer / Legal & Democratic Services	1			1		
2012/13	Modern Governance	Business Systems			1	1		
2012/13	Accounts Receivable	Group Director – Resources & Governance Group		1		1		
	2012/13 Total		**5**	**12**	**2**	**19**	**0**	**0**