

**OVERVIEW AND SCRUTINY COMMISSION
5 JUNE 2008**

**INTERNAL AUDIT ANNUAL ASSURANCE REPORT 2007/08
(Borough Treasurer)**

1. INTRODUCTION

- 1.1 Under the CIPFA Code of Practice for Internal Audit in Local Government, the Head of Audit is required to provide an annual assurance report timed to support the Annual Governance Statement (AGS) which accompanies the Council's annual accounts.

2. HEAD OF AUDIT'S OPINION 2007/08

- 2.1 **Based on the work of Internal Audit during the year and other sources of assurance outlined, I can provide the following opinion:**

- **There are robust systems of internal control in place in accordance with proper practices except for those specific areas summarised in 9.1 and 9.2;**
- **Key systems of control are operating satisfactorily except for the specific areas highlighted in 9.1 and 9.2 ; and**
- **There are adequate arrangements in place for risk management and corporate governance.**

3. BACKGROUND

- 3.1 The system of internal control is designed to manage risk to a reasonable level rather than to eliminate risk of failure altogether. No system of control can provide absolute assurance against material misstatement or loss, nor can Internal Audit give that assurance. This statement and opinion can, therefore, only provide reasonable and not absolute assurance. Internal control is based upon an on going process designed to identify and prioritise risks and to evaluate the likelihood of those risks being realised and the impact should they arise.

4. WORK OF OTHER AGENCIES AND INSPECTORATES

- 4.1 The work of both Internal and External Audit is key to generating assurance on the internal control environment and the effectiveness of internal audit. This annual report takes assurance from these sources and also from a number of independent review agencies as detailed below.

Annual Audit and Inspection Letter 2006/07

- 4.2 The Annual Audit and Inspection Letter 2007/08 will be published following completion of the audit and is expected to be published in March 2009. The 2006/07 Letter was discussed by the Executive at their meeting on 18 March 2008, when Steven Shuttleworth, Audit Commission Relationship Manager, attended to present the document and respond to Executive Member's questions. This item was then included in the Executive's report to the Council at their meeting on 23 April 2008 and is on the draft agenda for the June 2008 meeting of the Overview and Scrutiny Commission for detailed discussion.
- 4.3 The External Auditor gave an unqualified opinion on the Council's accounts for 2006/07, no material adjustments were required and no recommendations were made concerning the final accounts process. The Letter also confirmed that the Council maintained robust systems of internal financial control and no recommendations were raised further to those already identified in the work carried out by Internal Audit. It concluded that the Council had maintained standards of control and process to ensure a level '3' rating (out of 4) in the Use of Resources part of the Comprehensive Performance Assessment (CPA).
- 4.4 The Letter identified several areas from the Corporate Assessment on which the Council needs to focus improvement efforts, these were in brief: -
- Corporate Improvement – progressing equality and diversity work, developing medium and long term workforce planning and building on work to understand and reduce the sustainability impacts of our activity to help meet obligations under the Nottingham declaration;
 - Data quality – developing a data quality strategy and policy, putting in place a training programme and resolving inconsistencies in the approach to data management;
 - Crime and Disorder – developing more specific actions and targets to address the fear of crime;
 - Adult Social Care – ensuring better use of pooled budgets, responding to the diverse needs of ethnic minority groups and reducing the high cost of intensive social care;
 - Children and Young People's Services – improving further the attainment standards for boys, developing a strategy for improving education provision for 14-19 year olds and reducing with partners the overall numbers of young people not in education; and
 - Comprehensive Area Assessment (CAA) – working closely with partners to ensure that we jointly meet the expectations of the new CAA performance assessment framework.

Plans are in place to address these weaknesses.

External Audit's Report to those charged with governance

- 4.5 The Code of Audit Practice requires the Council's External Auditors to report on the work they carried out to discharge their statutory responsibilities to those charged with governance prior to the publication of the financial statements. This report was presented to the Overview and Scrutiny Commission by Greg McIntosh, Director of KPMG LLB (UK) at their meeting on 17 January 2008.

Based on the work undertaken, KPMG issued the authority with an unqualified value for money conclusion concluding that there were proper arrangements in place to secure economy, efficiency and effectiveness in use of resources for the year ended 31 March 2007.

Their work on the Accounts resulted in them issuing an unqualified audit opinion for the year ended 31 March 2007. The Statement on Internal Control was considered to be in compliance with CIPFA's guidance and was not considered misleading or inconsistent with other information that they were aware of from the audit of the financial statements.

Comprehensive Performance Assessment (CPA)

- 4.6 The Council has improved from a 3 to a 4 star council and improving strongly. The Use of Resources evaluation was graded as 3 and it was reported that the Council has performed well in all the five criteria below, scoring 4 out of 4 for Financial Reporting and 3 in each of the remaining 4 criteria.

- Financial Reporting
- Financial Management
- Financial Standing
- Internal financial Control
- Value for Money

The score for Financial Reporting increased from 3 to 4 reflecting the continued exceptional standard of working papers to support the accounts and the fact that no adjustments to the accounts were identified by the External Auditor. The scores for the remaining criteria were maintained at the same level as 2005/06. The External Auditor acknowledged that risk management remained an area for improvement at the Council but anticipated that significant progress would be made following the appointment of the new Head of Audit and Risk Management. Considerable improvements have been made since the audit took place and these are detailed in paragraph 6.

2007 Annual Performance Assessment of Services for Children and Young People

- 4.7 This annual inspection carried out by OFSTED judged the Council to be a grade 3, which means that the service consistently delivers above minimum requirements for users. Outcomes in all areas were assessed as good except in the area of “being healthy”, where the contribution of the authority was considered outstanding. This was consistent with the 2006 Assessment.

Some key areas for improvement were also identified, which included reducing fixed term exclusions in the secondary sector and reducing further the number of warnings , reprimands and convictions of looked after children and young people. These two areas had already been recognised and work to address them is underway through a change in exclusions policy at one particular secondary school and the Early Interventions Project to provide a preventative service to young people who are at risk of offending.

2008 Joint Area Review: Review of Services for Children and Young People

- 4.8 This Joint Area Review assessed the contribution of local services in ensuring that children and young people at risk or requiring safeguarding are effectively cared for. It also considered whether the best possible outcomes were achieved for both children and young people who are looked after and also for those with learning difficulties or disabilities. The review assessed Bracknell Forest’s performance as good in all areas. Two recommendations for immediate action were identified which were to find an appropriate way to disseminate the findings of the report to children and young people in the area and to ensure consistent management oversight and analysis of social care cases.

2007 Annual Performance Assessment for Adult Services

- 4.9 The annual assessment carried out by the Commission for Social Care and Inspection (CSCI) judged the Authority as delivering good outcomes with promising capacity for improvement and rated the authority as 2 star. This is an improvement on the previous year when the authority was rated as only one star. Several areas for improvement were highlighted. These included Telecare where the lack of provision in partnership with other agencies was identified together with the fact that expenditure on Telecare is lower than at other similar councils.

2008 Joint Inspection of Bracknell Forest Youth Offending Service

- 4.10 This was undertaken as part of the Youth Offending Team inspection programme. The inspection assessed the Youth Offending Service against 8 criteria. Judgements were made on a grading of 1 to 4. The inspection judged that Bracknell Forest had for one criteria achieved a grade 4, meaning excellent, a grade 3 meaning good for 4 criteria and was adequate for the remaining criteria. Nine recommendations were made to address areas for improvement including that vulnerability action plans and risk management plans are

completed in all necessary cases and that the Youth Offending Service has sufficient resources to meet the mental health and substance misuse needs of children and young people coming to the attention of the Youth Offending Service.

2008 OFSTED Inspection of Bracknell Forest Youth Service

- 4.11 This inspection of Bracknell Forest Youth Service was carried out under section 136 of the Education and Inspections Act 2006 which provides that the Chief Inspector may inspect particular local authority functions. The inspection assessed standards of young people's achievement, quality of youth work practice, quality of curriculum and resources and leadership and management. Bracknell Forest Youth Service was assessed as good in all areas except leadership and management which was assessed as adequate/satisfactory. The inspection identified 4 areas for development including clarifying the aspirations and priorities for youth work and developing data requirements to monitor progress in achieving priorities.

Benefits Fraud Inspectorate Assessment 2007

- 4.12 The Benefit Fraud Inspectorate assessment is undertaken as part of the CPA programme. In 2007, the assessment concluded that the Council had achieved a rating of excellent against 8 of the 13 performance measures and improved its overall score from 3 in 2006 to 4 in 2007 which is defined as excellent. The assessment recognised that Council had addressed its weaknesses in handling reconsiderations, revisions and appeals and maintained its excellent performance in completing interventions and resolving data interventions and data matches.

Benefits is considered to be a high risk area because of the volume of transactions and the significant income and expenditure involved, together with the risk of fraudulent activity. As a result, Council Tax and Housing Benefit features in the Internal Audit Plan every year and is also reviewed independently by External Audit for the purposes of certifying claims for government grant. The 2007/08 internal audit reviews on Council Tax and Housing Benefit did not identify any significant issues and satisfactory assurance was concluded on both audits.

Audit Commission School Survey 2007

- 4.13 This major national survey is conducted each year during the summer term. The survey investigates schools' perceptions of their local authority and the services provided to schools. 84% of Bracknell Forest schools responded to the annual survey, which is a slight decrease from the 89% response in 2006. For 56 of the 82 criteria in the survey, BFBC is in the top quartile of authorities participating in the survey. The Authority was above average for 78 criteria and below average for 4 criteria.

The areas where the authority was perceived as being below average were the effectiveness of the Council's support for combating discrimination and racism, training advice and support on child protection, promoting pupil attendance and supporting young carers to achieve positive outcomes.

OFSTED School Inspections

- 4.14 Eight OFSTED inspections were made during 2007/08 - six primary schools and two secondary schools. The tables below summarise the overall conclusions in key areas: -

School	Achievement & Standards	Leadership & Management	Overall Effectiveness
Meadow Vale Primary School	Good	Good	Good
New Scotland Hill Primary School	Good	Good	Good
Owlsmoor Primary School	Good	Good	Good
Sandy Lane Primary School	Good	Outstanding	Good
Ascot Heath Infant School	Good	Good	Good
Whitegrove Primary School	Outstanding	Outstanding	Outstanding
Easthampstead Park School	Satisfactory	Satisfactory	Satisfactory
Garth Hill College	Satisfactory	Satisfactory	Satisfactory

5. CORPORATE GOVERNANCE

- 5.1 During 2007, previous guidance on governance was replaced by the CIPFA/SOLACE publication "Delivering Good Governance in Local Government: Framework". The Framework defines the six core principles that should underpin the governance of each local authority.
- 5.2 The Framework recommends that authorities review their existing governance arrangements against the six core principles, produce an Annual Governance

Statement to replace the statement on internal control and update their Local Code of Governance to reflect the new best practice guidance.

- 5.3 In March 2008, CMT established a Governance Working Group to oversee governance arrangements. The Borough Solicitor chairs the Governance Working Group and membership includes the Borough Treasurer and Head of Audit and Risk Management as well as representatives from the service directorates. The Group is drafting the Annual Governance Statement and has responsibility for assessing the assurances obtained to support the Statement. The Annual Governance Statement is to be reported to the Overview and Scrutiny Commission in September. An Action Plan to address weaknesses identified during the review of governance is being drawn up and progress on implementing this will be monitored by the Group on a regular basis.

6. RISK MANAGEMENT

- 6.1 The 2006/07 CPA assessment identified that risk management remained an area for improvement. During 2007/08, steps have been taken to improve risk management arrangements at the Authority.
- 6.2 The Strategic Risk Register was updated in December. This was facilitated by an external consultant based on discussions with members of the Corporate Management Team (CMT) followed by a workshop to agree and evaluate risks and assign risk owners. The Strategic Risk Register was approved by CMT on 5 March 2008 and it was agreed that the register will now be reported quarterly to CMT in addition to the Strategic Risk Management Group.
- 6.3 The Head of Finance provided training to the senior management team in February 2008 on the identification of strategic risks in the 2008/09 Service Plans. In addition, the Head of Audit and Risk Management who joined the Council in January 2008 reviewed the draft 2008/09 Service Plans and provided support and guidance to Directors and Departmental Management Teams in identifying risks and developing action plans to address gaps in assurances and controls to mitigate risk.
- 6.4 Progress has also been made on partnership risks. A risk register covering operational risks for the Local Area Agreement was developed and considered by the Bracknell Forest Partnership Board on 20 September 2007. The register identified risk owners and actions to be taken forward. Arrangements are now being put in place to develop a strategic risk register for the new Local Area Agreement which comes into effect in the summer of 2008.
- 6.5 An Internal Audit review of risk management was carried out in March 2008. Whilst the conclusion in the draft report is that there is satisfactory assurance, a number of recommendations have been made which the Head of Audit and Risk Management will take forward during 2008/09. These include reviewing the Risk Management Strategy and Guidance which has not been updated since 2006, clarifying the roles of the Lead Member and Officer for risk management and reporting the Strategic Risk Register to a Member group. In February, the Head of Audit and Risk Management presented a workshop for Members on risk

management. Further training for officers will be undertaken later in 2008/09 following the updating of the Risk Management Strategy and Guidance.

7. INTERNAL CONTROL

Internal Audit Performance

- 7.1 The work of internal audit is carried out using a risk based approach and a strategic plan. At the start of 2007/08 a new three year strategic plan came into effect. The proposed second year of the three year plan has been reviewed and updated where necessary in developing the Internal Audit Plan for 2008/09 which was considered and approved by the Overview and Scrutiny Commission on 13 March 2008.
- 7.2 The agreed audit plan for 2007/08 will be delivered in full, although reports for 2 audits were still being drafted at the time of writing this report. This is a significant improvement on 2006/07 when 27 audits were still work in progress in June 2007. Some alterations were made to the original plan during the year in response to information gained during the year combined with known changes in risk.

Results of 2007/08 Audits

7.3

ASSURANCE	2007/08	2006/07
Full	3	4
Satisfactory	90	80
Limited	5	7
None	0	1
No opinion given	2	2
Work in progress	-	27
Report being drafted	2	-
Total	102	121

Assurance Opinion Classifications

7.4

OPINION LEVEL	DEFINITION
Full Assurance	There is a sound system of internal control designed to meet the system objectives and the controls are being consistently applied.
Satisfactory Assurance	There is basically a sound system of internal controls although there are some minor weaknesses and/or there is evidence that the level of non-compliance may put some minor systems objectives at risk.
Limited Assurance	There are some weaknesses in the adequacy of the internal control system which put the systems objectives at risk and/or the level of compliance or non compliance puts some of the systems objectives at risk.
No Assurance	Control is weak leaving the system open to significant error or abuse and/or there is significant non-compliance with basic controls.

“Double Limited Assurances”

7.5 The E+ Card system received a ‘limited’ level of assurance both for the 2007/08 audit (see 9.1) and the previous year. This arose because the supplier had not implemented a Priority 1 recommendation. However, since the audit was completed, a new supplier has been appointed. A review of the new arrangements is planned for early 2008/09.

A “limited” assurance was also concluded for the Library System for 2007/08 (see 9.1) and the previous year. The Library Support Services Manager has advised that with the current Library system, the Priority 1 recommendation to ensure unique user identities were used had been implemented for professional librarian staff and those dealing with enquiries but not for Counter staff as it was argued that this would require frequent logging on and off the system. Similarly, the Priority 1 recommendation on logical access controls would incur additional fees from the supplier. Given this, it is intended that these issues will be addressed in the new software specification.

Feedback from Quality Questionnaires

7.6 Quality questionnaires are sent to auditees with each draft audit report. 89 quality questionnaires have been issued to date. This includes one questionnaire to

cover all 4 Library audits. Questionnaires have yet to be sent out for the reports in draft awaiting despatch and for those currently being drafted. 76 were returned to 27 May 2008 of 89 issued (85%). As some reports were still in draft stage at the time of writing, it is expected that the remaining questionnaires will be returned with the response to the draft reports. The overall response is positive and the results are summarised as follows:

DEPARTMENT	SATISFIED	NOT SATISFIED	TOTAL
Corporate Themes	6	0	6
Chief Executive	-	-	-
Corporate Services	27	1	28
Education, Children & Libraries	16	3	19
Environment & Leisure	10	0	10
Social Services & Housing	13	0	13
Total for 2007/08	72	4	76
Total for 2006/07	62	9	71

- 7.7 All unsatisfactory responses are followed up and any necessary actions taken, which can include auditors being removed from the BFBC contract. In three cases, the reason for evaluating the audit as unsatisfactory was the lack of experience and knowledge of the trainee auditor undertaking the review. This was raised and the auditors concerned have not been used on further BFBC audits. The remaining unsatisfactory response was from a school and arose due to dissatisfaction with the arrangements for agreeing dates for the review and lack of clarity about the areas to be covered within the audit programme.

Review of the Effectiveness of the System of Internal Audit

- 7.8 During 2007/08, the Audit Commission, as our new External Auditors, have undertaken a detailed review to assess the BFBC internal audit function against the Code of Practice for Internal Audit in Local Government in the United Kingdom 2006. A draft report summarising the results of this exercise has now been issued. This has concluded that the Authority is fully compliant in one standard and partially compliant in the remaining ten areas. The improvements required are not fundamental and would not impact on the Council's overall control systems.

In conclusion, the Audit Commission considered that internal audit has been effective for the year under review.

8. OTHER INTERNAL AUDIT ACTIVITIES

National Fraud Initiative

- 8.1 During 2007/08 work was completed by Internal Audit on the latest bi-annual data matching exercise, which is co-ordinated by the Audit Commission. This was the first year that the Audit Commission had used the Web Application for this exercise and it was intended that site visits would be made. However, given the progress that the Council had made on the NFI output, the Audit Commission concluded that it was not necessary to make a site visit to us.

The final work resulted in the identification of one Housing and Council Tax Benefit Fraud. The claimant pleaded guilty to dishonestly receiving benefits of approximately £7300 and was sentenced to a two year conditional discharge and ordered to pay £75 costs.

In addition one duplicate creditors' payment of £82.25 was identified and this has been recovered. New software has recently been acquired which will further reduce the risk of any future duplicate payments.

Best Value Performance Indicators (BVPI's)

- 8.2 This year our external auditors carried out all of the work relating to the BVPI out-turn figures. In preparation for this work Internal Audit made pre-audit visits to areas, which were considered high risk, to ensure that auditees were adequately prepared should KPMG include them in the sample tested.

Fraud and Irregularity

- 8.3 Seven potential frauds and irregularities were identified during the year. Two minor cases of missing cash were reported to audit during the year and appropriate advice was given. There was one incident of an altered cheque that was referred to Thames Valley Police and Lloyds Bank. In this case monies were refunded by the bank.

A further case covered by the Council's Whistle Blowing Policy related to an alleged conflict of interest in the procuring of a contract for services. This was notified to the Borough Solicitor who asked Internal Audit to investigate these allegations. Following investigation, it was concluded that the allegations made were unfounded.

The remaining cases related to invoice scams for on-line job advertising. In response to this, payments to the organisation concerned were immediately blocked and a Fraud Alert notice was issued by the Head of Audit and Risk Management to warn officers of further potential attempts to defraud the Council. The matter was referred to the Authority's Legal Department and Trading Standards who are in the process of determining what future actions may be taken against this company.

Financial Management Standards in Schools (FMiSS)

- 8.4 In 2006/07, the DfES introduced a requirement for schools to meet clear and consistent standards for financial management, which is known as FMiSS. All secondary schools were required to assess themselves against these standards at 31 March 2007 and primary and special schools will have to do the same over the next three years.

The Section 151 officer is required to sign a declaration annually on the Section 52 Out-turn Statement stating how many schools have reached the standard and how many have not. Internal audit were involved along with Education Finance in agreeing an approach on how this new requirement would be managed placing reliance on the schools' self assessments along with a review from the BFBC Contract Manager (Audit) and the Group Accountant for Education, Children's and Libraries.

All 6 of the authority's secondary schools completed and submitted their 31 March 2007 self assessments on time and were reviewed by the BFBC Contract Manager (Audit) and the Group Accountant for Education, Children's and Libraries as agreed. The review established that 4 out of 6 schools met the standard by 31 March 2007. The two secondary schools that failed to meet the standard were Easthampstead Park and Brakenhale. Brakenhale had only narrowly missed the standard. For those schools that did not achieve the standard, actions needed and target dates for completion were identified and reported to the school. The two schools that failed to meet the standard have been required to produce a further self-assessment by 31 March 2008.

At the time of writing, the self-assessments for 31 March 2008 were in the process of being reviewed. Sixteen schools were due to provide self-assessments this year including the two schools which had not achieved the standard last year. Two schools had not submitted their self-assessment by the due date. An update of the outcome of the self-assessments will be provided in the next six monthly Internal Audit report.

Deloitte & Touche Quarterly Assurance Reports

- 8.5 Each quarter during the year D&T are required by the terms of the contract to produce a quarterly internal audit assurance report, which includes an assurance opinion. All quarterly reports for 2007/08 were produced in a timely manner, in the required format and gave a satisfactory assurance opinion over the system of internal controls within the authority.

9. SIGNIFICANT CONTROL WEAKNESSES

- 9.1 In forming its opinion, Internal Audit is required to comment on the quality of the internal control environment, which includes consideration of any significant risk or governance issues and control failures which arise. During the financial year 2007/08, key weaknesses were identified in the following areas and resulted in limited assurance opinions: -

Directorate	Audit
<p>Corporate Services & Resources</p>	<p><u>E+ card System Follow –Up (IT Audit)</u> An audit was carried out in October 2006. The conclusion reached was limited assurance given that two Priority 1 recommendations were raised. One of these recommendations was not specific to the E+ Card System but was a general recommendation that all new ICT systems should be fully tested and accepted by system users before being implemented into a live environment. As this was considered to be an ongoing corporate matter, it will be followed up separately. The audit followed-up the remaining Priority 1 recommendation that the Council requests that the e+ card project be reviewed by the supplier and a schedule of outstanding work should be developed and agreed with all relevant parties. The review established that the supplier had not implemented this recommendation.</p> <p><u>Members Services</u> The audit raised a Priority 1 recommendation in respect of the publication of the annual Members Payment Notice as required by the Local Authorities (Members allowances) (England) regulations 2003. The recommendation was to ensure that disclosure included costs borne by the Council but not strictly paid direct to Members. This includes mobile phone usage, broadband supply and expenses paid using the corporate credit card.</p>
<p>Education, Children’s Service & Libraries</p>	<p><u>Harmans Water Primary School</u> A Priority 1 recommendation was raised to ensure that pre-employment checks are carried out for all staff employed on a full, part time or temporary basis. The audit had identified that pre-employment checks had not been carried out for 2 supply teachers.</p> <p><u>Kennel Lane School</u> A Priority 1 recommendation was raised to ensure that pre-employment checks are carried out for all staff employed on a full, part time or temporary basis. The audit established that pre-employment checks had not been performed for one supply teacher.</p> <p><u>Library System Follow –Up</u> The Library system was audited in February 2007 when a limited assurance conclusion was reached with two Priority 1 recommendations. A follow-up review was carried out during 2007/08 and again the conclusion reached was limited assurance. The Priority 1 recommendation to ensure appropriate access controls were in place had not been implemented. The remaining Priority 1 recommendation to</p>

	ensure users have unique user identities had been only partially implemented.
--	---

All the above audits resulting in limited assurance will be followed up during 2008/09.

- 9.2 Internal Audit work is currently ongoing in relation to the purchase of goods and services. This has identified a number of potential breaches in compliance with both the internal Contract Regulations and the Public Contracts Regulations 2006 implementing EU procurement Directives. The investigations are being carried out in conjunction with Legal Services. The investigations are not complete however this matter is being brought to Members attention as an early warning.

APPENDIX A

TABLE OF ASSURANCES

April 2007 – March 2008

CLIENT QUESTIONNAIRE RESPONSE	REPORT	ASSURANCE LEVEL				RECOMMENDATIONS			
						CATEGORY			AGREED
		Full	Satisfactory	Limited	None	1	2	3	
	Corporate Themes								
Satisfactory	Service Planning		X				2	1	3
Satisfactory	Staff Expenses		X				4	5	9
n/a	Performance Management (BVPI's)		n/a						n/a
	CRB checks		X				7	3	10
Satisfactory	Environmental Strategy		X				2	1	3
Satisfactory	Corporate & Ethical Governance		X				7	1	Reply o/s
Report being drafted	Voluntary Sector Grants								Report being drafted
Report being drafted	Contracting & Procurement								Report being drafted
Satisfactory	Waste Management		X				3	2	5
Satisfactory	Risk Management		X				11	1	12
	Corporate Services								
Satisfactory	Industrial & Commercial Properties		X				1	1	2
Satisfactory	Customer Relations Management IT		X				6		6
Satisfactory	Member Services (Allowances/Expenses)			X		1	5	4	10
Unsatisfactory	Registration of Electors/Elections		X				3	1	4
Satisfactory	Pericles IT (CTax/NNDR/Benefits)		X				3		3
Satisfactory	Windows Operating Systems (F/up) 06/07 Ltd.)		X			0	0	0	n/a
Satisfactory	AXIS & E-payments (Interim F/up)		X				3	1	4
Satisfactory	e+ IT (Interim F/up)			X		1	4		5
Satisfactory	Budget/Budgetary Control	X				0	0	0	n/a
Satisfactory	Cashiers		X				2	4	6

CLIENT QUESTIONNAIRE RESPONSE	REPORT	ASSURANCE LEVEL				RECOMMENDATIONS			
		Full	Satisfactory	Limited	None	CATEGORY			AGREED
						1	2	3	
Satisfactory	Bank & Reconciliations		X				1		1
Satisfactory	Treasury Management		X					2	2
Satisfactory	Creditors		X				4	3	7
Satisfactory	Debtors		X					1	1
Satisfactory	Main Accounting	X				0	0	0	n/a
Satisfactory	Capital Accounting & Fixed Assets		X				4		4
Satisfactory	Payroll		X				4		4
Satisfactory	Council Tax		X				5	1	6
Satisfactory	NNDR		X				3	2	5*
Reply o/s	ICT Security Policy		X				7		Reply to draft o/s
Satisfactory	Payroll & personnel IT System		X				7	2	9
Satisfactory	Disaster Recovery IT & General		X				5	1	6
Satisfactory	Business Continuity		X					5	5
Satisfactory	IT Backups		X				1		1
Satisfactory	Physical & Environmental Controls IT		X				1	1	2
In draft not yet sent	Home to School Transport		X				3	5	In draft
Satisfactory	VAT		X				3	2	Reply to draft o/s
Satisfactory	Staff Recruitment & Retention		X					4	4
Satisfactory	AGRESSO IT System		X				4	1	5
Satisfactory	AXIS & E-payments IT System		X				2	1	3
	Education, Children & Libraries								
Satisfactory	Schools Related Expenditure		X				4		4
	Standards Fund		X					2	2
Satisfactory	School Census		X				1		1
Unsatisfactory	Other School Grants		X				1		1
Satisfactory	Broadmoor Primary		X				7	2	9
Satisfactory	Crowthorne CE Primary		X				3	4	7
Satisfactory	Foxhill Primary		X				6	2	8
Satisfactory	Great Hollands Primary		X				4	6	10

CLIENT QUESTIONNAIRE RESPONSE	REPORT	ASSURANCE LEVEL				RECOMMENDATIONS			
		Full	Satisfactory	Limited	None	CATEGORY			AGREED
						1	2	3	
Satisfactory	Harmanswater Primary			X		1	4		5
Satisfactory	Kennel Lane School			X		1	3	2	6
Satisfactory	New Scotland Hill Primary		X				2	3	5
Unsatisfactory	St. Margaret Clitherow RC Primary		X				1	0	1
Satisfactory	Winkfield St. Mary's CE Primary		X				7	1	8
Satisfactory	Larchwood Family Centre		X				2	2	4
Satisfactory	Education Management System IT		X				6	1	7
Unsatisfactory	Libraries (inc stock control)		X				1	2	3
Above covers	Birch Hill Library		X				1	1	2
these four	Great Hollands Library		X				1	1	2
audits	Harmanswater Library		X				1	1	2
Satisfactory	Ascot Heath Junior School		X				1	4	5
	Direct Payments (F/up)		X				4		4
Reply o/s	Property - Planning & policy (large capital spend)		X				9	3	Reply to draft o/s
Satisfactory	School catering		X				2	3	5
Reply o/s	SEN Provision & Support Services		X				3	1	Reply to draft o/s
Satisfactory	Easthampstead Park Secondary School		X				10	7	17
In draft not yet sent	Youth Service inc. NRG		X				3	5	In draft
In draft not yet sent	Early Years		X				2	2	In draft
Reply o/s	Children Looked After		X				8	2	Reply to draft o/s
Satisfactory	Horizon – Library IT System			X		2	7		9
n/a	St. Michael's E'hamp School (interim. f/up Ltd)		n/a						n/a
In draft not yet sent	Brakenhale School		X				1	4	In draft
	Environment & Leisure								
Satisfactory	Environmental Health		X				5	1	6
Satisfactory	Edgebarrow & Sandhurst Sports Centres		X				4	3	7
Satisfactory	Bracknell Sports & Leisure Centre		X				3	2	5

CLIENT QUESTIONNAIRE RESPONSE	REPORT	ASSURANCE LEVEL				RECOMMENDATIONS			
		Full	Satisfactory	Limited	None	CATEGORY			AGREED
						1	2	3	
Satisfactory	Leisure Catering		X				2		2
Satisfactory	Planning Policy (inc. S106)	X				0	0	0	n/a
Satisfactory	Gazeteer IT		X				5	1	6
Satisfactory	GIS Application (F/up)		X				6	1	7
n/a	Cash Spot Checks		X				n/a		n/a
Satisfactory	Landscape IT System		X				1	3	4
	Building Control		X				4	2	6
Satisfactory	Local Land Charges		X					2	2
Reply o/s	New Licensing IT System		X				4		Reply to draft o/s
Satisfactory	On/off Street Parking		X				4		Reply to draft o/s
	Social Services & Housing								
Satisfactory	Joint Arrangements (F/up)		X				3	2	5
Satisfactory	Homecare (in-house provision)		X				1	5	6
	Forestcare		X				8		8
Satisfactory	Drug & Alcohol Team		X				2		2
Satisfactory	PD & Older People – Other Services		X					4	4
Satisfactory	Direct Payments (F/up)		X				4		4
Satisfactory	Heathlands		X				2	3	5
	Ladybank		X				3	1	4
Satisfactory	SWIFT IT (int. with Agresso F/up)		X				1	2	3
Satisfactory	Anite IT Hsg & Rents (App.Only)		X				5		5
Satisfactory	Housing & Council Tax Benefits		X					3	3
No longer BFBC	Housing Rents		X				3	1	4
Satisfactory	BFS Housing Repairs (f/up No Assurance)		X				3		3
Satisfactory	BFS Housing Repairs – (f/up ltd add. Work)		X				1		1
Satisfactory	Housing Caretaker's Overtime (f/up Ltd.)		X				1		1
	Learning Disabilities		X					4	4
In draft not sent yet	Housing Management		X				4		In draft
Satisfactory	Carestore IT System (Social Care Record)		X				2	1	Reply to draft o/s

* There was one priority 3 recommendation disagreed on this report. It was concerning additional record keeping, which was not considered necessary by the auditee, as alternative means of obtaining the specific records mentioned are available. This is not considered an issue of concern.