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TO: GOVERNANCE AND AUDIT COMMITTEE
24 JUNE 2015

INTERNAL AUDIT ANNUAL ASSURANCE REPORT 2014/15 **Head of Audit and Risk Management**

1. PURPOSE OF REPORT

- 1.1 Under the Public Sector Internal Audit Standards, the Head of Audit is required to deliver an annual internal audit opinion. This is timed to inform review of the Annual Governance Statement (AGS).

2. RECOMMENDATION

- 2.1 **The Governance and Audit Committee note the Head of Audit and Risk Management's Annual Report setting out the Head of Internal Audit's Opinion for 2014/15.**

3. REASONS FOR RECOMMENDATION

- 3.1 To support assurances set out in the Annual Governance Statement and ensure compliance with the Public Sector Internal Audit Standards.

4. ALTERNATIVE OPTIONS CONSIDERED

- 4.1 The Committee could choose not to receive the Head of Audit and Risk Management's Annual Report setting out the Head of Internal Audit's Opinion but would then not be aware of the relevant assurances from Internal Audit supporting the Annual Governance Statement and would not be complying with the Public Sector Internal Audit Standards.

5. SUPPORTING INFORMATION

- 5.1 The Council is required under the Accounts and Audit (England) Regulations to "undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control".
- 5.2 The Public Sector Internal Audit Standards applicable to local government require the Head of Internal Audit to provide a written report to those charged with governance timed to support the Annual Governance Statement. This report should include an overall opinion on the adequacy of the control environment, a summary of the work that supports the opinion and a statement on conformance with the Public Sector Internal Audit Standards (PSIAS).
- 5.3 The attached report sets out the Head of Internal Audit's Opinion for 2014/15 summarising the results and conclusions of Internal Audit's work for 2014/15 and a statement on compliance with PSIAS. No system of control can provide absolute assurance against material misstatement or loss, nor can Internal Audit give that

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assurance. This opinion can, therefore, only provide reasonable and not absolute assurance based on the work undertaken and areas audited.

6. ADVICE FROM STATUTORY OFFICERS

6.1 Borough Treasurer

Nothing to add to the report.

6.2 Borough Solicitor

Nothing to add to the report.

6.3 Equalities Impact Assessment

Not applicable.

6.4 Strategic Risk Management Issues

The Head of Internal Audit's Annual Report provides her opinion on the control environment in place at the Council. Internal control is based upon an ongoing process designed to identify and prioritise risks and to evaluate the likelihood of those risks being realised and the impact should they arise. The system of internal control is designed to manage risk to a reasonable level rather than to eliminate risk of failure altogether.

7 CONSULTATION

7.1 Not applicable.

Contact for further information

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Doc. Ref

HOIAO 14/15

ANNUAL REPORT OF THE HEAD OF AUDIT AND RISK MANAGEMENT:

1. BACKGROUND

The Council is required under the Accounts and Audit (Amendment) (England) Regulations to “undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control.”

The Public Sector Internal Audit Standards require the Head of Internal Audit to provide a written report to those charged with governance timed to support the Annual Governance Statement.

2. PURPOSE OF THE HEAD OF INTERNAL AUDIT’S ANNUAL REPORT

The Head of Internal Audit’s annual report

- Includes an opinion on the overall adequacy and effectiveness of the organisation’s control environment;
- Discloses any qualifications to that opinion together with the reasons for that qualification;
- Presents a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies;
- Draws attention to any issues the Head of Internal Audit judges particularly relevant to the preparation of the Annual Governance Statement;
- Compares the work actually undertaken with the work that was planned and summarise the performance of the internal audit function against its performance measures and targets; and
- Comments on compliance with Public Sector Internal Audit Standards and communicates the results of the internal audit quality assurance programme.

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 ongoing process designed to identify and prioritise risks and to evaluate the likelihood of those risks being realised and the impact should they arise.

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3. OPINION ON THE CONTROL ENVIRONMENT IN PLACE DURING 2013/14

Based on the work of Internal Audit during the year, the Head of Audit and Risk Management has given the following opinion:

- The Head of Audit and Risk Management is able to provide reasonable assurance that the Authority has sound systems of internal control in place in accordance with proper practices except for those areas of significant weaknesses as set out in Section 4.3;
- Key systems of control are operating satisfactorily except for the areas referred to in Section 4.3; and
- There are adequate arrangements in place for risk management and corporate governance.

4. INTERNAL CONTROL

4.1 Internal Audit Performance

The resources available for internal audit are finite and not all areas can be covered every year. Therefore internal audit resources are allocated using a risk based approach. The Internal Audit Plan for 2014/15 was considered and approved by the Governance and Audit Committee on 1st April 2014.. The delivery of the individual audits in the Internal Audit Plan for 2014/15 was mainly undertaken by Mazars Public Sector Internal Audit Limited. Fifteen reviews and grant claims were audited in house (2013/14: 10) and 23 audits (2013/14:24) were undertaken by Reading or Wokingham Borough Councils Internal Audit teams under an agreement under S113 of the Local Government Act 1972 which permits local authorities to provide staffing resources to other authorities.

Some alterations were made to the original plan during the year in response to information gained during the year combined with known changes. These are clearly shown in Appendix 1. At the time of writing this report, memos, grant certifications or reports for 84 audits had been finalised, 3 were in draft awaiting final agreement and 3 audits were still in progress or received in draft for review. The outcome for each audit is summarised at Appendix 1.

4.2 Summary of the Results of 2014/15 Audits

ASSURANCE	FINAL AND DRAFT 2014/15	FINAL AND DRAFT 2013/14	FINAL AND DRAFT 2012/13
Significant	1	3	-
Satisfactory	55	59	59
Limited	15	6	4
Total for Audits Including an Opinion	71	68	63
Grant Claim Certifications	12	8	3
Memos and reports with no opinion	4	12	6
Total	87	88	72

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Assurance Opinion Classifications

Assurance Level	Definition
Significant	There is a sound system of internal controls to meet the system objectives and testing performed indicates that controls are being consistently applied
Satisfactory	There is basically a sound system of internal controls although there are some minor weaknesses in controls and/or there is evidence that the level of non-compliance may put some minor systems objectives at risk.
Limited	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.

4.3 Significant Control Weaknesses

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 2014/15, there were no audits where no assurance was given but the number of limited assurance opinions increased from 6 to 15. Audits on the following areas resulted in limited assurance opinions. Management have advised that actions are underway to address all recommendations.

DIRECTORATE	AUDITS WITH LIMITED ASSURANCE CONCLUSION
ADULT SOCIAL CARE, HEALTH AND HOUSING	<p><u>HEATHLANDS</u> Four priority 1 recommendations were raised to address weaknesses in financial procedures, controls over residents monies, income and implementing previous recommendations. Heathlands will be re-audited during quarter 1 of 2015/16</p> <p><u>DIRECT PAYMENTS</u> Two priority one recommendations were raised to ensure signed direct payment agreements are in place and to refer queries arising from financial monitoring to social care practitioners. Direct Payments is scheduled to be re-audited in quarter 3.</p>
CORPORATE SERVICES	<p><u>COUNCIL WIDE PROCUREMENT</u> A limited assurance opinion was given due to a priority 1 recommendation in respect of waivers to Contract Standing Orders. Requirements for waivers have been re-iterated to officers. Procurement will be re-audited in quarter 1 of 2015/16.</p> <p><u>SURVEYORS SERVICES</u></p>

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	<p>A priority 1 recommendation was raised in respect of weaknesses in both the billing by the reactive maintenance contractor and subsequent checking of amounts billed. The service will be re-audited in quarter 4 of 2015/16 following the re-tender of reactive maintenance</p> <p><u>DEBTORS</u> A priority one recommendation was raised to address weaknesses in the segregation of duties within the debtors IT system for the write off of debts. Debtors will be re-audited in quarter 3.</p> <p><u>CREDITORS</u> Two priority 1 recommendations were raised to address weaknesses found in the payment without invoice and the workflow approval processes within the accounting system. Creditors will be re-audited in quarter 3 of 2015/16.</p> <p><u>COUNCIL WIDE PAYMENT CARD INDUSTRY (PCI) STANDARDS</u> Five priority 1 recommendations were raised to address weaknesses in allocation of responsibilities, management of risk, inconsistency of processes and procedures, gap analysis in compliance with standards and action to address previous recommendations PCI is scheduled to be re-audited in quarter 3.</p>
<p>CHILDREN,YOUNG PEOPLE AND LEARNING-SCHOOL AUDITS</p>	<p><u>SCHOOLS</u> Limited assurance opinions were given on five school audits during 2014/15. Senior officers from the Education Authority are providing support to the Schools to enable them to address weaknesses in their control environments and the schools will be re-audited during quarters 3 and 4 of 2015/16.</p> <p><u>WARFIELD SCHOOL</u> Two priority one recommendations were raised in response to weaknesses in the bank reconciliation process and the arrangements for the WASPS nursery.</p> <p><u>ST MICHAEL'S EASTHAMPSTEAD</u> A priority one recommendation was raised in respect of the private fund not being audited for three years.</p> <p><u>COLLEGE TOWN JUNIOR SCHOOL</u> A priority one recommendation was raised to improve controls over authorisation of payments and in addition a large number of weaknesses were found across the control environment.</p> <p><u>HOLLY SPRING JUNIOR SCHOOL</u> A priority one recommendation was raised in respect of weaknesses in the tendering of a leasing agreement and due to the large number of weaknesses found across the control environment.</p> <p><u>CROWN WOOD SCHOOL</u></p>

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	Three priority one recommendations were raised due to weaknesses found in respect of pre-employment checks, bank reconciliations and procurement of a photocopying lease. In addition, a large number of other weaknesses were found across the control environment. The new bursar is taking action to address the weaknesses found.
CHILDREN, YOUNG PEOPLE AND LEARNING- OTHER AUDITS	<u>DIRECT PAYMENTS</u> One priority one recommendation was raised to address weaknesses in financial monitoring and control of direct payments. An audit to follow up the weaknesses in financial monitoring will be undertaken in quarter 3. <u>PUPIL REFERRAL SERVICE</u> A priority one recommendation was raised regarding the need to determine the strategic direction of the service. A follow up audit is scheduled for quarter 3 of 2015/16.
ENVIRONMENT, CULTURE AND COMMUNITIES	<u>EASTHAMPSTEAD PARK CONFERENCE CENTRE</u> A priority 1 recommendation was raised in response to miscoding of expenditure. The Centre will be re-audited in quarter 2.

5. OTHER WORK PERFORMED BY INTERNAL AUDIT

In October 2014, the Head of Audit and Risk Management, together with the Borough Solicitor, delivered a presentation on counter fraud and corruption measures to a Chinese delegation from Hunan province.

6. REVIEW OF EFFECTIVENESS OF INTERNAL AUDIT

6.1 Compliance with Public Sector Internal Audit Standards

The Public Sector Internal Audit Standards (PSIAS) came into effect on 1 April 2013. These standards provide a consistent framework for all internal audit services in the public sector across the UK. There is a requirement in the Standards for the Head of Audit and Risk Management to report on conformance with the PSIAS in her annual report.

During 2013/14, the Head of Audit and Risk Management assessed the level of compliance with PSIAS using a detailed checklist for compliance produced by CIPFA. Assurance on compliance with PSIAS has also been sought from Mazars and Reading and Wokingham internal audit teams who provide internal audit services to Bracknell Forest. During 2014/15, the self-assessment was reviewed and updated. Based on internal self-assessment, the Head of Audit and Risk Management has established that Bracknell Forest Internal Audit is broadly compliant with PSIAS and no changes are required to our day to day operation. Some actions were identified in 2013/14 and progress against these is set out below.

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SELF-ASSESSMENT	ACTION REQUIRED	ACTION UPDATE
<p><u>Quality Assessment and Improvement Programme</u></p> <p>PSIAS introduced a formalised quality and assurance programme that must include both internal and external assessments with an external assessment being conducted at least once every five years. Our existing processes fulfil the internal assessment requirement. Initial indications are that the cost of an external assessment would be significant. The possibility of peer reviews with other local authorities has been proposed at audit forums.</p>	<p>Given the cost of formal external assessment, uncertainty around the qualifications required to undertake this assessment and lack of clarity about what form of peer review would be acceptable to ensure compliance with requirements, the external assessment will be deferred until later in the 5 year cycle.</p>	<p>As noted last year, this will be deferred until later in the 5 year cycle. The deadline is 31st March 2018.</p>
<p><u>The "Board"</u></p> <p>The PSIAS require that the term 'Board' be defined for each individual PSIAS standard. At Bracknell Forest Council the Governance and Audit Committee performs the role of the board for the majority of functions specified within the PSIAS including management arrangements. The Standards are designed to is includes measures to safeguard the independence of the Head of Audit and Risk Management by ensuring that performance assessment is not unduly influenced by those subject to audit.</p>	<p>In Bracknell Forest, this will be achieved by ensuring in future that the Chief Executive contributes feedback on the performance appraisal of the Head of Audit and Risk Management which is undertaken by the Borough Treasurer and as line manager and Section 151 Officer and by seeking feedback from the Chair of the Governance and Audit Committee.</p>	<p>Feedback on the Head of Audit and Risk Management's performance has been sought from the Chief Executive and the Chair of Governance for 2014/15.</p>

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SELF ASSESSMENT	ACTION REQUIRED	ACTION UPDATE
<p><u>The Audit Charter</u></p> <p>The Standards require the Council to have an Internal Audit Charter which must be approved by the Corporate Management Team (CMT) and the Governance and Audit Committee. The Charter defines the purpose, authority and responsibility of Internal Audit. It also sets out the nature of the Head of Audit's functional relationship with the Governance and Audit Committee. The Council's existing Internal Audit Strategy already covered most aspects of the requirements of an Audit Charter.</p>	<p>The Council Internal Audit Strategy will be reviewed and updated to ensure it includes all the requirements for an Audit Charter as set out in the PSIAS.</p>	<p>The Internal Audit Charter was produced and approved by the Governance and Audit Committee on 28th January 2015.</p>
<p><u>Follow Up</u></p> <p>The Head of Audit must establish a follow up process to ensure implementation of agreed recommendations or that senior management has accepted the risk of not taking action. Given limited resources, follow up of recommendations has been restricted to limited assurance reviews or otherwise undertaken at the next audit review.</p>	<p>The Head of Audit and Risk Management will explore options for monitoring recommendations.</p>	<p>As in previous years, limited assurance audits from the preceding year were followed up during 2014/15 and every audit included follow up of any previous recommendations. In addition, for the remaining audits finalised between April 2013 and September 2014, reports have been re-circulated in May 2015 to Chief Officers and Head of Service who have been asked to confirm that recommendations have been implemented.</p>

6.2 Summary of Internal Audit Performance 2014/15

	Client Questionnaires		Draft Report Produced within 15 Days of Exit meeting
	Received	Satisfactory	
2014/15	35	94%	71%
2013/14	46	96%	66%

6.3 Feedback from Client Quality Questionnaires

The overall response from client questionnaires for 2014/15 was positive with only 2 responses returned where the auditee did not find the audit satisfactory. All unsatisfactory responses are followed up to identify any lessons to be learned for future reviews and any necessary action required, which can include the relevant fieldwork auditor not being used on any further Bracknell Forest Council audits. The unsatisfactory responses for 2014/15 related to delays in the issuing of reports and both audits had been carried out by the same auditor who has since left the contractor's employment.

7. EXTERNAL INSPECTIONS

7.1 Consideration of the Outcome of External Inspections

The Head of Audit and Risk Management considers the outcome of the external auditors' inspections and assessments to inform the development and ongoing review of the Internal Audit Plan for the current and future years and assess if there are any issues relating to the control environment which need to be taken into account in drawing up the annual Head of Internal Audit Opinion. The findings of the various external auditors' assessments considered when finalising the Head of Internal Audit Opinion for 2014/15 are as follows:

7.2 External Auditors' Annual Audit Letter 2013/14

The Annual Audit Letter 2013/14 was presented to the Governance and Audit Committee by the Helen Thompson from Ernst and Young on 28th January 2015. Ernst and Young's work on the financial statements resulted in them concluding that the statements were free from material error and issuing an unqualified audit opinion for the year ended 31 March 2014. They also issued an unqualified opinion on whether the Council had put in place proper arrangements for securing financial resilience and has proper arrangements in place for challenging how it secures economy, efficiency and effectiveness.

7.3 External Auditors' Certification of Claims and Returns Annual Report 2013/14

This report was presented to the Governance and Audit Committee by Helen Thompson from Ernst and Young on 28th January 2014. The report summarised the findings from the external auditors' certification of 2013/14 grant claims and included the key messages arising from the external auditors' assessment of the Council's arrangements for preparing claims and returns. Ernst and Young certified 1 claim (the Housing and Council Tax Benefits Subsidy Claim) for

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2013/14. Whilst the claim audited was qualified due to errors identified, Ernst and Yong noted that the number of errors was less than in 2012/13.

8. RISK MANAGEMENT

A fundamental refresh of the Risk Management Strategy and Risk Management Toolkit was undertaken in quarter 3 of 2013/14 and the revised Strategy was formally approved by the Governance and Audit Committee on 1st April 2015. The strategy has now been reviewed again and feedback was sought from the Corporate Management Team on 10th June 2015. The key priorities identified in the updated Strategy are:

- To ensure there are adequate risk management arrangements in place for all major projects being undertaken at the Council;
- To identify the key potential fraud risks to the Council and develop a fraud risk management plan; and
- To carry out a test exercise on the Disaster Recovery.

During 2014/15, the Strategic Risk Register was reviewed quarterly by SRMG and twice by the Corporate Management Team (in May and December 2014) as agreed in the Risk Management Strategy. The Register was subject to Member review at both the Executive Briefing in June 2014 and January 2015 and by the Governance and Audit Committee in July 2014 and January 2015.

Directorate Risk Registers are in place and were generally reviewed and updated quarterly by Departmental Management Teams during 2014/15. These record the significant operational risks for each directorate and inform the update of the Strategic Risk Register. Risk registers are in place for all the major projects at the Council and these are reviewed regularly.

Risk awareness is also being continually raised through the internal audit process, for example by drawing attention to managers' responsibilities for assessing fraud risks and putting controls in place to prevent, deter and detect fraud and focussing on risk management within the contract management process.

9. CORPORATE GOVERNANCE

9.1 Governance Working Group

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. During 2014/15, the Group oversaw the drafting of the Annual Governance Statement and the development of action plans to address governance weaknesses identified by the review of effectiveness of governance arrangements.

9.2 CIPFA – Audit Committees: Practical Guidance for Local Authorities and Police

The Governance and Audit Committee at Bracknell Forest Council has been in place since April 2009 and was broadly compliant with best practice in existence at the time it was established.

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CIPFA have issued revised guidance for audit committees- ***Audit Committees: Practical Guidance for Local Authorities and Police***. The requirements under the previous guidance were less prescriptive and Committee has not carried out a formal self assessment of its performance hence it may be appropriate now for the Committee to consider if this should now be carried out. This has been set out in a separate paper to the Committee.

10. FRAUD AND IRREGULARITY

10.1 National Fraud Initiative (NFI)

The NFI is a biennial data matching exercise first introduced in 1996 and conducted by the Audit Commission to assist in the prevention and detection of fraud and error in public bodies. Bracknell Forest Council is obliged to participate in this. Data was submitted to the Audit Commission in October 2014. Matches have now been received and are in the process of being investigated by the relevant departments.

10.2 Single Person Discount

In order to identify potential mis-claiming of Council Tax Single Person Discount (SPD), the Revenues team procured external consultants to carry out a data matching exercise. The exercise was undertaken during quarter 3 and matched credit records to households claiming SPD to highlight cases where there appeared to be more than one occupant at the property. In such cases, letters were sent to the recipient of the SPD to query if they were the sole occupier. The exercise has resulted in SPD being removed from 400 households who were not entitled to the discount which resulted in a reduction of £143k in SPD awards.

10.3 Benefits Investigation

Up to 30 November 2014 the Council had a Benefits Investigation team which was located within the Benefits section of Housing and therefore outside of the management of the Internal Audit Team. The Investigation team consisted of a Senior Investigation Officer and one Investigation Officer and was responsible for the investigation of potentially fraudulent claims for benefits with a view to taking prosecution action. On 1st December 2014, the Investigation Officers transferred to the Single Fraud Investigation Service (SFIS) within the Department for Work and Pensions as part of the national government programme of centralising the investigation of welfare benefit fraud.

Up to their date of transfer, the Team received 432 referrals. During 2014/15, in total the Council identified 45 fraudulent cases of Housing Benefit and Council Tax fraud with value of £145,285. Four of these cases were successfully prosecuted and the remainder were subject to Formal Caution or an Administrative Penalty.

Going forward, Bracknell Forest fraud cases for housing benefit will be investigated by SFIS. At this stage the full impact of SFIS is still unclear. SFIS may set minimum levels for fraud investigation which could mean that potential frauds that would have been investigated by our in-house team will not be pursued by SFIS. Authorities will refer potential fraud cases that they become aware of to SFIS for investigation and will be required to provide information to support these investigations as SFIS will have no access to our benefit records. With regards to NFI data matches, local authorities are similarly expected to carry out an initial review and sift of the matches to identify cases for investigation by SFIS.

10.4 Other Irregularities

During 2014/15, a number of issues were raised with Internal Audit. These were generally minor in nature and advice was given and action taken as appropriate.

During quarter 2 of 2013/14, the Royal Borough of Windsor and Maidenhead identified 2 cases of abuse of Bracknell Forest blue badges. Both badges were confiscated and returned to Bracknell Forest Council and in one case the individual was given a formal caution.

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APPENDIX 1

2013/14 AUDIT REPORTS ISSUED DURING 2014/15

* Draft report issued within 15 working days of the exit meeting to discuss audit findings and recommendations

Audit	Start Date	Date Draft Report	Key Indicator Met *	Assurance Level				Recommendations			Status
								Priority			
				Significant	Satisfactory	Limited	None	1	2	3	
Children, Young People and Learning											
SEN	27/03/14	03/07/14	Yes		✓				3	2	Final
Corporate Services											
Council Wide Procurement	22/04/14	12/6/14	Yes			✓		1	7	1	Final

2014/15 AUDIT PLAN

Audit	Start Date	Date Draft Report	Key Indicator Met*	Assurance Level				Recommendations			Status
								Priority			
				Significant	Satisfactory	Limited	None	1	2	3	
Grants											
Better Bus Grant	18/3/14	21/3/14	Yes	N/A – Grant certification							Final
Bus Subsidy Grant	01/07/14	17/07/14	Yes	N/A – Grant certification							Final
IER Grant	12/06/14	23/06/14	Yes	N/A – Grant certification							Final
Troubled Families Grant (May)	13/05/14	15/05/14	Yes	N/A – Grant certification							Final
Sustainable Transport Grant	03/07/14	17/07/14	Yes	N/A – Grant certification							Final
Pinch Point Grant	14/07/14	17/07/14	Yes	N/A – Grant certification							Final
Public Health Preliminary Assessment	25/4/14	10/7/14	Yes	N/A – Grant certification							Final

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Audit	Start Date	Date Draft Report	Key Indicator Met*	Assurance Level				Recommendations			Status
				Significant	Satisfactory	Limited	None	1	2	3	
Remote working	12/9/14	22/10/14	No		✓				2		Final
ICT Helpdesk	26/8/14	12/11/14	No		✓				6		Final
School Back-Ups	24/4/14	18/6/14	Yes		✓				4		Final
Library IT System	23/3/15	28/5/15	No								Draft received
E+ card and system (IT/ general audit)	19/1/15	11/3/15	No		✓				3	2	Final
Leisure Management System											Deferred to 2015/16 as a new system is now being procured.
Information security in schools follow ups	2/3/15										WIP
Corporate Services											
Budgets/Budgetary Control	8/10/14	27/11/14	No		✓				2	1	Final
Cash Management	22/9/14	16/10/14	Yes		✓				1		Final
Treasury Management	15/07/14	4/8/14	Yes		✓				1		Final
Creditors	13/10/14	11/12/14	Yes			✓		2			Final
Debtors	15/9/14	16/10/14	No			✓		1	7	3	Final
Main Accounting inc recs	29/09/14	17/11/14	No		✓						Final
Payroll	30/10/14	2/2/15	Yes		✓				1	6	Final
NHS Pension Scheme Assurance	31/3/14	28/4/14	Yes	N/A – Assurance memo provided in respect of NHS Pensions							Final
Insurance	23/06/14	29/07/14	Yes		✓				1	2	Final
Members Allowances & Expenses	17/11/14	6/2/14	No		✓				1	4	Final
Data protection	11/9/14	30/9/14	Yes		✓				3	2	Final
Surveying Services	3/9/14	16/10/14	Yes		✓	✓		1	4		Final
Commercial Properties	12/05/14	14/07/14	No		✓				2	3	Final

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Audit	Start Date	Date Draft Report	Key Indicator Met*	Assurance Level				Recommendations			Status
				Significant	Satisfactory	Limited	None	1	2	3	
inc. Rents and estates management											
Council Tax	30/9/14	14/10/14	Yes		✓				5	3	Final
Business Rates	3/11/14	15/12/14	Yes		✓				2	1	Final
Health & Safety	9/6/14	1/8/14	Yes		✓				6		Final
Children, Young People and Learning School Audits											
School Funding	23/6/14	20/6/14	Yes	✓							Final
Ascot Heath CE Junior	9/3/15	25/3/15	Yes		✓				9	4	Final
Birch Hill Primary	3/3/15	29/4/15	Yes		✓				6	3	Final
College Town Infants	26/1/15	9/2/15	Yes		✓				4	2	Final
College Town Junior	21/1/15	9/2/15	Yes			✓		1	12	3	Final
Crownwood Primary	16/3/15	5/5/15	Yes			✓		3	17	4	Final
Foxhill Primary	05/06/14	03/07/14	Yes		✓				7	11	Final
Garth Hill	24/2/15	29/5/15	Yes		✓				8	5	Draft issued
Harmanswater Primary	1/2/15	20/3/15	Yes		✓				7	6	Final
Holly Spring Junior	12/1/15	30/4/15	Yes			✓		1	14	3	Final
Owlsmoor Primary	15/1/15	10/2/15	Yes		✓				1	3	Final
St Joseph's RC Primary	7/1/15	4/2/15	Yes		✓				2	3	Final
St Michael's Sandhurst CE Primary	19/05/14	03/07/14	No		✓				4	9	Final
St Michael's E'hampstead CE Primary	13/10/14	4/11/14	Yes			✓		1	7	2	Final
Warfield CE Primary	09/06/14	18/9/14	No			✓		2	5	6	Final
Wildmoor Heath	30/3/15	30/4/15	Yes		✓				9	5	Final
Children, Young People and Learning Cross-Cutting School Audits											
Procurement in Schools follow up											Deferred to 2015/16
Children, Young People and Learning – Other Audits											
Life Long Learning	23/06/14	11/07/14	Yes	Follow up of previous audit no opinion given						1	Final

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Audit	Start Date	Date Draft Report	Key Indicator Met*	Assurance Level				Recommendations			Status
				Significant	Satisfactory	Limited	None	1	2	3	
Regulatory Services											longer required
Adult Social Care, Housing and Health											
Performance Financial Assessments & Benefit Checks	30/06/14	1/10/14	No		✓				2	2	Final
Controcc payments and receipts	13/1/15	17/2/15	Yes		✓				1	2	Final
Deputyships & Appointees	29/1/15	12/3/15	Yes		✓				2	2	Final
Older people and long term conditions	24/2/15	1/6/15	Yes		✓				4		Draft issued
Heathlands – residential & day services	02/06/14	04/08/14	Yes			✓		4	7	1	Final
Bridgewell Unit	24/11/14	14/1/15	Yes		✓				10	4	Final
Direct payments	1/12/14	27/1/15	No		✓			2	2	1	Final
Learning Disability Provider Service	23/06/14	08/08/14	No		✓				1	8	Final
Housing and Council Tax Benefits	1/12/14	12/3/15	No		✓				1		Final
Housing Applications etc.	4/8/14	26/9/14	No		✓				6		Final
Housing Rents and Deposits	12/05/14	8/12/14	No			✓		1	6	2	Final
Forestcare	09/06/14	07/08/14	No		✓				6	2	Final