



# Internal Audit

# AUDIT SUMMARY

Risk Category ALL

Date Between 01/04/2007 & 06/06/2008

Audit Opinion ALL

Business Unit ALL

Service ALL



Risk Category Audit Code / Name	Audit Status:	Opinion (At Final Report Stage) Recommendation Analysis:	Conclusion (at Final																
<b>High</b> Agency Audits 014.2/2007  <b>Review of Corporate Risk Management Framework - Audit for 2007</b>	11. Final Report Issued  01-May-2007	<b>Overall Audit Opinion Limited Assurance</b>  <table border="1" data-bbox="698 486 1097 719"> <thead> <tr> <th></th> <th>Completed</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Low</td> <td>1</td> <td>1</td> </tr> <tr> <td>Medium</td> <td>10</td> <td>10</td> </tr> <tr> <td>Total</td> <td>11</td> <td>11</td> </tr> </tbody> </table>		Completed	Total	Low	1	1	Medium	10	10	Total	11	11	Generally the procedures the Council has in place in relation to Risk Management are compliant with the Council's Risk Management Strategy and Policy. The appointment of dedicated Risk Manager would help AVDC to manage risk more effectively.				
	Completed	Total																	
Low	1	1																	
Medium	10	10																	
Total	11	11																	
<b>High</b> David Lamb 018.3/2008.bf  <b>Contracts- Audit for 2008</b>	11. Final Report Issued  02-April-2008	<b>Overall Audit Opinion Limited Assurance</b>  <table border="1" data-bbox="698 837 1249 1070"> <thead> <tr> <th></th> <th>Completed</th> <th>In progress</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>High</td> <td>2</td> <td>1</td> <td>3</td> </tr> <tr> <td>Medium</td> <td>0</td> <td>1</td> <td>1</td> </tr> <tr> <td>Total</td> <td>2</td> <td>2</td> <td>4</td> </tr> </tbody> </table>		Completed	In progress	Total	High	2	1	3	Medium	0	1	1	Total	2	2	4	A significant number of the Councils high-value suppliers have not been selected in accordance with Contract Procedure Rules. By extension there is a risk that legal requirements such as the EU procurement directive are not being complied with. (The minimum EU threshold for services at the time of the audit was £145,000).
	Completed	In progress	Total																
High	2	1	3																
Medium	0	1	1																
Total	2	2	4																
<b>High</b> Doug Gray 053.1/2008  <b>Treasury Management - Audit for 2008</b>	11. Final Report Issued  26-March-2008	<b>Overall Audit Opinion Full Assurance</b>  <table border="1" data-bbox="698 1189 1097 1422"> <thead> <tr> <th></th> <th>In progress</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Low</td> <td>2</td> <td>2</td> </tr> <tr> <td>Medium</td> <td>1</td> <td>1</td> </tr> <tr> <td>Total</td> <td>3</td> <td>3</td> </tr> </tbody> </table>		In progress	Total	Low	2	2	Medium	1	1	Total	3	3	Adequate and effective systems are in place for Treasury Management.				
	In progress	Total																	
Low	2	2																	
Medium	1	1																	
Total	3	3																	

Risk Category Audit Code / Name	Audit Status:	Opinion (At Final Report Stage) Recommendation Analysis:	Conclusion (at Final									
<p><b>High</b> David Lamb 062.1/2008</p> <p><b>Claims Handling - Audit for 2008</b></p>	<p>12. Survey Issued 14-November-2007</p>	<p><b>Overall Audit Opinion      Substantial Assurance</b></p> <table border="1" data-bbox="696 209 1099 379"> <thead> <tr> <th></th> <th>Completed</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Medium</td> <td style="text-align: center;">2</td> <td style="text-align: center;">2</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">2</td> <td style="text-align: center;">2</td> </tr> </tbody> </table>		Completed	Total	Medium	2	2	Total	2	2	<p>Processes for handling Insurance claims are effective. Management action has been agreed with the Risk Manager/Insurance Manager to address weaknesses in written procedures/lack of training on claims handling for new staff; and to ensure that more use is made of the reporting capability of the claims handling database.</p>
	Completed	Total										
Medium	2	2										
Total	2	2										
<p><b>High</b> David Lamb 062.2/2007.bf</p> <p><b>Exchequer - Insurance Services- Audit for 2007</b></p>	<p>12. Survey Issued 25-May-2007</p>	<p><b>Overall Audit Opinion      Substantial Assurance</b></p> <table border="1" data-bbox="696 560 1099 730"> <thead> <tr> <th></th> <th>Completed</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Medium</td> <td style="text-align: center;">3</td> <td style="text-align: center;">3</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">3</td> <td style="text-align: center;">3</td> </tr> </tbody> </table>		Completed	Total	Medium	3	3	Total	3	3	<p>The Authority has in place the external and self-insurance policies that cover the principle insurable risks. However the following weaknesses have been identified: no explicit definition of departmental responsibilities, lack of a linkage to the Corporate Risk Management Strategy and no regular review of the self-insurance fund. For this audit the key control objective is that risks are insured, so the audit opinion is substantial* However the management actions in this report can be seen as part of the authority's response in addressing deficiencies in its risk management processes, which have also been highlighted by the Risk Management Audit.</p>
	Completed	Total										
Medium	3	3										
Total	3	3										

Risk Category Audit Code / Name	Audit Status:	Opinion (At Final Report Stage) Recommendation Analysis:	Conclusion (at Final																
<p><b>High</b> Doug Gray 063.1/2008.bf</p> <p><b>Payroll - Audit for 2008</b></p>	<p>12. Survey Issued 16-May-2008</p>	<p><b>Overall Audit Opinion      Substantial Assurance</b></p> <table border="1" data-bbox="696 209 1252 437"> <thead> <tr> <th></th> <th>In progress</th> <th>Redundant</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Low</td> <td>2</td> <td>4</td> <td>6</td> </tr> <tr> <td>Medium</td> <td>3</td> <td>1</td> <td>4</td> </tr> <tr> <td>Total</td> <td>5</td> <td>5</td> <td>10</td> </tr> </tbody> </table>		In progress	Redundant	Total	Low	2	4	6	Medium	3	1	4	Total	5	5	10	<p>This Audit derives from the annual audit plan for 2007/8 and is a significant part of the assurance work because it is a main financial system of the Council. The audit was undertaken by Deloitte's who are a private audit firm.</p> <p>This audit included compliance testing on behalf of the 3 other district councils for which AVDC provide the payroll service.</p> <p>The overall opinion for the Payroll system is that substantial assurance can be given. This means that whilst there is generally a sound system there are weaknesses that need to be addressed. Of the 5 recommendations raised 1 is classed as medium priority and 4 as low priority.</p> <p>The one medium priority recommendation is concerning signing off the contract extension with Chiltern District Council. The contract expired in October 2007 so the payroll has been running for 6 months (at the date of this Audit report) without a proper contract in place. The four low priority recommendations are intended to strengthen existing controls. These include the other Council's improving their processes which impact of AVDC's Payroll Section.</p>
	In progress	Redundant	Total																
Low	2	4	6																
Medium	3	1	4																
Total	5	5	10																
<p><b>High</b> Doug Gray 080.1/2007.bf</p> <p><b>Council Tax- Audit for 2007</b></p>	<p>12. Survey Issued 28-June-2007</p>	<p><b>Overall Audit Opinion      Substantial Assurance</b></p> <table border="1" data-bbox="696 943 1099 1114"> <thead> <tr> <th></th> <th>Redundant</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>High</td> <td>1</td> <td>1</td> </tr> <tr> <td>Total</td> <td>1</td> <td>1</td> </tr> </tbody> </table>		Redundant	Total	High	1	1	Total	1	1	<p>This audit reviewed the key controls of the Council Tax &amp; NNDR functions during the 2006/7 period.</p> <p>All the controls were found to be in place and working effectively during the 2006/7 period and so substantial assurance has been given for both of the functions.</p> <p>One high priority recommendation has be re-raised regarding making improvements to the access and privileges to application controls over the I-World system. The current audit found that no progress has been made since it was originally raised in December 2005.</p> <p>Without sufficient logical access controls the integrity of the data in the system is compromised.</p>							
	Redundant	Total																	
High	1	1																	
Total	1	1																	

<b>Risk Category</b> <b>Audit Code / Name</b>	<b>Audit Status:</b>	<b>Opinion (At Final Report Stage)</b> <b>Recommendation Analysis:</b>	<b>Conclusion (at Final</b>												
<p><b>High</b></p> <p>David Lamb 080.1/2008.bf</p> <p><b>Council Tax - Audit for 2008</b></p>	<p>12. Survey Issued</p> <p>13-May-2008</p>	<p><b>Overall Audit Opinion      Substantial Assurance</b></p> <table border="1" data-bbox="696 209 1099 440"> <thead> <tr> <th></th> <th>In progress</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>High</td> <td style="text-align: center;">1</td> <td style="text-align: center;">1</td> </tr> <tr> <td>Medium</td> <td style="text-align: center;">2</td> <td style="text-align: center;">2</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">3</td> <td style="text-align: center;">3</td> </tr> </tbody> </table>		In progress	Total	High	1	1	Medium	2	2	Total	3	3	<p>Council Tax and NNDR processes were found to be largely well-controlled, with effective integration between the iWorld revenues database and Iclipse document imaging system. Further improvement is envisaged with the introduction of the ASH recovery system which should help improve recovery processes (including collection of non-Revenues debts such as parking and commercial rents).</p> <p>A third of the Council Tax property-related exemption/discounts tested did not have property inspections undertaken to the required quarterly frequency. The Council Tax Manager is undertaking action to correct this.</p> <p>Revenues have made progress on a previous recommendation regarding the need to match iWorld access level to job role. Work has been undertaken with the software supplier to set up differing levels of access to I-World. Review of these access levels demonstrated that a number of officers had been placed in the management access level where their role did not require this. Assurance has been given by Revenues that this has now been corrected.</p> <p>Revenues are reviewing their processes through the Vanguard workflow methodology. Revenues should ensure the documented workflow charts feed into an update of written procedures, which have been in draft format and not authorised since 2005.</p>
	In progress	Total													
High	1	1													
Medium	2	2													
Total	3	3													

Risk Category Audit Code / Name	Audit Status:	Opinion (At Final Report Stage) Recommendation Analysis:	Conclusion (at Final												
<p><b>High</b></p> <p>David Lamb 081.1/2008.bf</p> <p><b>NNDR - Audit for 2008</b></p>	<p>11. Final Report Issued</p> <p>15-May-2008</p>	<p><b>Overall Audit Opinion      Substantial Assurance</b></p> <table border="1" data-bbox="696 209 1099 440"> <thead> <tr> <th></th> <th>In progress</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Low</td> <td>1</td> <td>1</td> </tr> <tr> <td>Medium</td> <td>1</td> <td>1</td> </tr> <tr> <td>Total</td> <td>2</td> <td>2</td> </tr> </tbody> </table>		In progress	Total	Low	1	1	Medium	1	1	Total	2	2	<p>Council Tax and NNDR processes were found to be largely well-controlled, with effective integration between the iWorld revenues database and Iclipse document imaging system. Further improvement is envisaged with the introduction of the ASH recovery system which should help improve recovery processes (including collection of non-Revenues debts such as parking and commercial rents).</p> <p>A third of the Council Tax property-related exemption/discounts tested did not have property inspections undertaken to the required quarterly frequency. The Council Tax Manager is undertaking action to correct this.</p> <p>Revenues have made progress on a previous recommendation regarding the need to match iWorld access level to job role. Work has been undertaken with the software supplier to set up differing levels of access to I-World. Review of these access levels demonstrated that a number of officers had been placed in the management access level where their role did not require this. Assurance has been given by Revenues that this has now been corrected.</p> <p>Revenues are reviewing their processes through the Vanguard workflow methodology. Revenues should ensure the documented workflow charts feed into an update of written procedures, which have been in draft format and not authorised since 2005.</p>
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Low	1	1													
Medium	1	1													
Total	2	2													

Risk Category Audit Code / Name	Audit Status:	Opinion (At Final Report Stage) Recommendation Analysis:	Conclusion (at Final																
<p><b>High</b> Doug Gray 087.2/2008.bf</p> <p><b>Occupational Road Risk - Audit for 2008</b></p>	<p>11. Final Report Issued 09-May-2008</p>	<p><b>Overall Audit Opinion      No Assurance</b></p> <table border="1" data-bbox="696 209 1099 384"> <thead> <tr> <th></th> <th>In progress</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>High</td> <td>3</td> <td>3</td> </tr> <tr> <td>Total</td> <td>3</td> <td>3</td> </tr> </tbody> </table>		In progress	Total	High	3	3	Total	3	3	<p>Internal Audit maintains an awareness of emerging risks which could impact on AVDC's operations. One such risk is the increased responsibility on organisations to ensure that people who drive on their behalf are legal and safe. This is regardless of whether they are drive a company vehicle or their own.</p> <p>The Corporate Homicide and Manslaughter Act 2007 fully came into effect at the beggining of April 2008. It is now easier for organisations to be sued if they fail to carry out basic checks to ensure their drivers have the appropriate documentation i.e. valid licence, MoT (if its a private vehicle) and appropriate insurance.</p> <p>This audit reviewed what checking processes are in place at AVDC and found that there is not a standard and consistent approach being adopted. By having no mechanism for checking AVDC is at some risk of financial loss and reputation damage should a member of staff be involved in an accident.</p>							
	In progress	Total																	
High	3	3																	
Total	3	3																	
<p><b>High</b> Val Hinkins 601.1/2008</p> <p><b>External Audit Tracker - External Audit</b></p>	<p>11. Final Report Issued 21-February-2008</p>	<p><b>Overall Audit Opinion      External Audit</b></p> <table border="1" data-bbox="696 847 1249 1078"> <thead> <tr> <th></th> <th>Completed</th> <th>In progress</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>High</td> <td>7</td> <td>2</td> <td>9</td> </tr> <tr> <td>Medium</td> <td>1</td> <td>1</td> <td>2</td> </tr> <tr> <td>Total</td> <td>8</td> <td>3</td> <td>11</td> </tr> </tbody> </table>		Completed	In progress	Total	High	7	2	9	Medium	1	1	2	Total	8	3	11	<p>External Audit Report Items transferred from previous Audit Tracker spreadsheet</p>
	Completed	In progress	Total																
High	7	2	9																
Medium	1	1	2																
Total	8	3	11																
<p><b>High</b> Val Hinkins 601.2/2008</p> <p><b>Annual Audit &amp; Inspection Letter (March 2007) - External Audit</b></p>	<p>11. Final Report Issued 21-February-2008</p>	<p><b>Overall Audit Opinion      External Audit</b></p> <table border="1" data-bbox="696 1198 1249 1374"> <thead> <tr> <th></th> <th>Completed</th> <th>In progress</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>High</td> <td>9</td> <td>1</td> <td>10</td> </tr> <tr> <td>Total</td> <td>9</td> <td>1</td> <td>10</td> </tr> </tbody> </table>		Completed	In progress	Total	High	9	1	10	Total	9	1	10	<p>External Audit Report This letter provides an overall summary of the Audit Commission's assessment of the Council. It draws on work performed by the External Auditors during 2006.</p>				
	Completed	In progress	Total																
High	9	1	10																
Total	9	1	10																

<b>Risk Category</b> <b>Audit Code / Name</b>	<b>Audit Status:</b>	<b>Opinion (At Final Report Stage)</b> <b>Recommendation Analysis:</b>	<b>Conclusion (at Final</b>																
<b>High</b> Val Hinkins 601.4/2008  <b>Annual Governance Report - External Audit</b>	11. Final Report Issued  30-September-2007	<b>Overall Audit Opinion      External Audit</b>  <table border="1" data-bbox="696 209 1099 384"> <thead> <tr> <th></th> <th>Completed</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>High</td> <td style="text-align: center;">3</td> <td style="text-align: center;">3</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">3</td> <td style="text-align: center;">3</td> </tr> </tbody> </table>		Completed	Total	High	3	3	Total	3	3	External Audit Report This report provides a summary of the work carried out by External Audit during the audit of the 2006/7 accounts, the conclusions reached and the recommendations made to discharge External Audit's statutory audit responsibilities.  Key messages: Unqualified audit opinion; Statement of Internal Control prepared in accordance with proper practice; Use of Resources work complete, an unqualified opinion. Recommendations made to improve the final accounts process.							
	Completed	Total																	
High	3	3																	
Total	3	3																	
<b>High</b> Val Hinkins 601.5/2008  <b>Data Quality - External Audit</b>	11. Final Report Issued  10-March-2008	<b>Overall Audit Opinion      External Audit</b>  <table border="1" data-bbox="696 635 1252 810"> <thead> <tr> <th></th> <th>Completed</th> <th>In progress</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Medium</td> <td style="text-align: center;">1</td> <td style="text-align: center;">12</td> <td style="text-align: center;">13</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">1</td> <td style="text-align: center;">12</td> <td style="text-align: center;">13</td> </tr> </tbody> </table>		Completed	In progress	Total	Medium	1	12	13	Total	1	12	13	External Audit Report Management Arrangements Overall assessment level 3 (Performing Well) an improvement over level 2 in the previous year.  Analytical Review PI values reviewed fell within the expected ranges.  Data Quality Spot Checks Review and spot checks of specific PI's found that they were fairly stated.				
	Completed	In progress	Total																
Medium	1	12	13																
Total	1	12	13																
<b>Medium</b> David Lamb 009.1/2007.bf  <b>Data Protection &amp; FOI - Audit for 2007</b>	11. Final Report Issued  02-April-2007	<b>Overall Audit Opinion      Limited Assurance</b>  <table border="1" data-bbox="696 999 1252 1230"> <thead> <tr> <th></th> <th>Completed</th> <th>In progress</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>High</td> <td style="text-align: center;">0</td> <td style="text-align: center;">1</td> <td style="text-align: center;">1</td> </tr> <tr> <td>Medium</td> <td style="text-align: center;">2</td> <td style="text-align: center;">2</td> <td style="text-align: center;">4</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">2</td> <td style="text-align: center;">3</td> <td style="text-align: center;">5</td> </tr> </tbody> </table>		Completed	In progress	Total	High	0	1	1	Medium	2	2	4	Total	2	3	5	Requests for information made under these Acts are properly dealt with.  Some concerns raised over policies, procedures and compliance with the Data Protection Principles.
	Completed	In progress	Total																
High	0	1	1																
Medium	2	2	4																
Total	2	3	5																

Risk Category Audit Code / Name	Audit Status:	Opinion (At Final Report Stage) Recommendation Analysis:	Conclusion (at Final									
<p><b>Medium</b></p> <p>Doug Gray 026.1/2007.bf</p> <p><b>Postal Service - Audit for 2007</b></p>	<p>11. Final Report Issued</p> <p>22-May-2007</p>	<p><b>Overall Audit Opinion      Substantial Assurance</b></p> <table border="1" data-bbox="696 209 1099 379"> <tr> <td></td> <td></td> <td>Total</td> </tr> <tr> <td>Medium</td> <td>2</td> <td>2</td> </tr> <tr> <td>Total</td> <td>2</td> <td>2</td> </tr> </table>			Total	Medium	2	2	Total	2	2	<p>Value for Money review. No scope for immediate savings identified. Two suggestions for further work made, these will be considered in the context of the Pathfinder Support Services stream when it looks at savings to be made in Facilities Management.</p>
		Total										
Medium	2	2										
Total	2	2										
<p><b>Medium</b></p> <p>David Lamb 026.1/2008</p> <p><b>Charging Policy - Audit for 2008</b></p>	<p>12. Survey Issued</p> <p>16-August-2007</p>	<p><b>Overall Audit Opinion      Substantial Assurance</b></p> <table border="1" data-bbox="696 560 1099 730"> <tr> <td></td> <td>In progress</td> <td>Total</td> </tr> <tr> <td>Medium</td> <td>3</td> <td>3</td> </tr> <tr> <td>Total</td> <td>3</td> <td>3</td> </tr> </table>		In progress	Total	Medium	3	3	Total	3	3	<p>The Charging Policy has not been reviewed or communicated since it was issued in 2002. However departments are broadly compliant with the main tenant of the Charging Policy, that discretionary fees and charges should recover the cost of providing a service.</p> <p>Important elements of the policy have not been implemented in practice, principally the requirement for services to evidence that they review all charging opportunities on a regular basis, including areas not currently charged for.</p> <p>The Head of Finance has agreed to review and update the policy including giving more specific guidance on costing out services. Accountancy will ensure that departments are complying with the Charging Policy during the budget-setting process. Departments will also be required to evidence compliance with the Charging Policy on their service plans.</p>
	In progress	Total										
Medium	3	3										
Total	3	3										
<p><b>Medium</b></p> <p>Doug Gray 047.1/2008.bf</p> <p><b>Cash Offices - Audit for 2008</b></p>	<p>12. Survey Issued</p> <p>16-May-2008</p>	<p><b>Overall Audit Opinion      Substantial Assurance</b></p> <table border="1" data-bbox="696 1110 1099 1281"> <tr> <td></td> <td>In progress</td> <td>Total</td> </tr> <tr> <td>Medium</td> <td>3</td> <td>3</td> </tr> <tr> <td>Total</td> <td>3</td> <td>3</td> </tr> </table>		In progress	Total	Medium	3	3	Total	3	3	<p>The objective of this audit has been to ensure that the systems for maintaining the security of the income and the accurate and timely updating of the Council's financial systems are robust.</p> <p>3 recommendations have been raised which we have classed as medium priority. Whilst there has been no significant breakdown in controls identified the findings warrant attention because they could impact on the achievement of the objectives.</p>
	In progress	Total										
Medium	3	3										
Total	3	3										



Risk Category Audit Code / Name	Audit Status:	Opinion (At Final Report Stage) Recommendation Analysis:	Conclusion (at Final																
<p><b>Medium</b> David Lamb 048.1/2008</p> <p><b>Concessionary Travel - Audit for 2008</b></p>	<p>12. Survey Issued  10-October-2007</p>	<p><b>Overall Audit Opinion      Substantial Assurance</b></p> <table border="1" data-bbox="696 209 1099 379"> <thead> <tr> <th></th> <th>Completed</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Medium</td> <td style="text-align: center;">3</td> <td style="text-align: center;">3</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">3</td> <td style="text-align: center;">3</td> </tr> </tbody> </table>		Completed	Total	Medium	3	3	Total	3	3	<p>Recommendations related to the risks associated with both the previous scheme and the new national scheme which started in April 2008.</p>							
	Completed	Total																	
Medium	3	3																	
Total	3	3																	
<p><b>Medium</b> Doug Gray 060.1/2007.bf</p> <p><b>Creditors - Audit for 2007</b></p>	<p>12. Survey Issued  24-August-2007</p>	<p><b>Overall Audit Opinion      Substantial Assurance</b></p> <table border="1" data-bbox="696 560 1252 790"> <thead> <tr> <th></th> <th>Completed</th> <th>In progress</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Low</td> <td style="text-align: center;">0</td> <td style="text-align: center;">1</td> <td style="text-align: center;">1</td> </tr> <tr> <td>Medium</td> <td style="text-align: center;">2</td> <td style="text-align: center;">1</td> <td style="text-align: center;">3</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">2</td> <td style="text-align: center;">2</td> <td style="text-align: center;">4</td> </tr> </tbody> </table>		Completed	In progress	Total	Low	0	1	1	Medium	2	1	3	Total	2	2	4	<p>Some recommendations relate to suggested changes to the APTOS accountancy system. These have been delayed awaiting the outcome of the Pathfinder Support Services stream on future arrangements for financial services.</p>
	Completed	In progress	Total																
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Medium	2	1	3																
Total	2	2	4																

Risk Category Audit Code / Name	Audit Status:	Opinion (At Final Report Stage) Recommendation Analysis:	Conclusion (at Final															
<p><b>Medium</b></p> <p>David Lamb 071.1/2008</p> <p><b>Internet &amp; Email- Audit for 2008</b></p>	<p>12. Survey Issued</p> <p>01-October-2007</p>	<p><b>Overall Audit Opinion      <b>Limited Assurance</b></b></p> <table border="1" data-bbox="696 209 1404 381"> <thead> <tr> <th></th> <th>Completed</th> <th>In progress</th> <th>Redundant</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Medium</td> <td>4</td> <td>1</td> <td>1</td> <td>6</td> </tr> <tr> <td>Total</td> <td>4</td> <td>1</td> <td>1</td> <td>6</td> </tr> </tbody> </table>		Completed	In progress	Redundant	Total	Medium	4	1	1	6	Total	4	1	1	6	<p>The Information Governance Group need to confirm that their terms of reference extends to the Telephone Procedures as some sections are focused on customer care related issues as opposed to information security. The group should also ensure there are linkages between the Internet &amp; E-mail/Telephone procedures and the updated Information Security Policy.</p> <p>The internet usage section of the Internet Procedures places reliance on the judgement of individual Heads of Service or managers in reviewing the Internet high usage reports, although Directors receive these reports as well. The number of high usage users has increased substantially since the last audit review was carried out. In February 2003, twelve users exceeded fifteen hours monthly usage, between April and June 2007 the figure averaged between 32 and 40 users. (The usage reports count the first three minutes of viewing a new web page, any time after that is not included.) What is difficult to gauge is whether this is due to increased use of the Internet for work related reasons or because of increased personal use during work time. If the latter is true it is implicit that high personal usage is not being managed effectively.</p>
	Completed	In progress	Redundant	Total														
Medium	4	1	1	6														
Total	4	1	1	6														
<p><b>Medium</b></p> <p>David Lamb 072.1/2008</p> <p><b>Disposal of IT Assets - Audit for 2008</b></p>	<p>11. Final Report Issued</p> <p>23-November-2007</p>	<p><b>Overall Audit Opinion      <b>Substantial Assurance</b></b></p> <table border="1" data-bbox="696 943 1252 1115"> <thead> <tr> <th></th> <th>Completed</th> <th>In progress</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Medium</td> <td>1</td> <td>3</td> <td>4</td> </tr> <tr> <td>Total</td> <td>1</td> <td>3</td> <td>4</td> </tr> </tbody> </table>		Completed	In progress	Total	Medium	1	3	4	Total	1	3	4	<p>IT have effective information systems in place to manage the disposal of "core" IT assets such as PC's, monitors and printers to a third party disposal vendor. Recommendations have been made to address weaknesses identified in financial record keeping and the need to evidence more than one officer has been involved in the IT hardware disposal process.</p> <p>The IT hardware disposal process should be extended to digital cameras, memory sticks, PDA's and defunct mobile phones. The same legislative requirements that apply to "core" IT assets also apply to these devices. IT should communicate to departments that when such equipment becomes obsolete it should be returned to IT for disposal through the third party vendor. Assurance that the WEEE directive is being complied with cannot be given until this recommendation is actioned. The WEEE directive encourages and sets criteria for the collection, treatment and recycling of waste electrical and electronic equipment.</p>			
	Completed	In progress	Total															
Medium	1	3	4															
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Risk Category Audit Code / Name	Audit Status:	Opinion (At Final Report Stage) Recommendation Analysis:	Conclusion (at Final																									
<p><b>Medium</b></p> <p>Doug Gray 121.1/2008</p> <p><b>Car Parks Income - Audit for 2008</b></p>	<p>12. Survey Issued</p> <p>16-October-2007</p>	<p><b>Overall Audit Opinion      Substantial Assurance</b></p> <table border="1" data-bbox="696 209 1406 496"> <thead> <tr> <th></th> <th>Completed</th> <th>In progress</th> <th>Redundant</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>High</td> <td>1</td> <td>0</td> <td>0</td> <td>1</td> </tr> <tr> <td>Low</td> <td>3</td> <td>0</td> <td>0</td> <td>3</td> </tr> <tr> <td>Medium</td> <td>2</td> <td>1</td> <td>1</td> <td>4</td> </tr> <tr> <td>Total</td> <td>6</td> <td>1</td> <td>1</td> <td>8</td> </tr> </tbody> </table>		Completed	In progress	Redundant	Total	High	1	0	0	1	Low	3	0	0	3	Medium	2	1	1	4	Total	6	1	1	8	<p>The Council owns 18 car parks 14 of which generate revenue. For 2007/8 they were expected to generate £1.5million.</p> <p>This audit has evaluated the controls that have been put in place to ensure the cash that is collected through the machines is then credited to the Council's bank account complete, accurate and timely.</p> <p>The outcome is that 'substantial assurance' has been given that the controls are effective. No errors of omissions were found through our testing.</p> <p>However, during the audit the Accountancy Section reported to us that in April and May 2007 a few days takings amounting to £30k had been delayed reaching the bank account, £15k of which has been credited back so there is £15k outstanding for several months.</p> <p>We have concluded that this has not occurred through fault of the Council's staff but the banks processes.</p>
	Completed	In progress	Redundant	Total																								
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