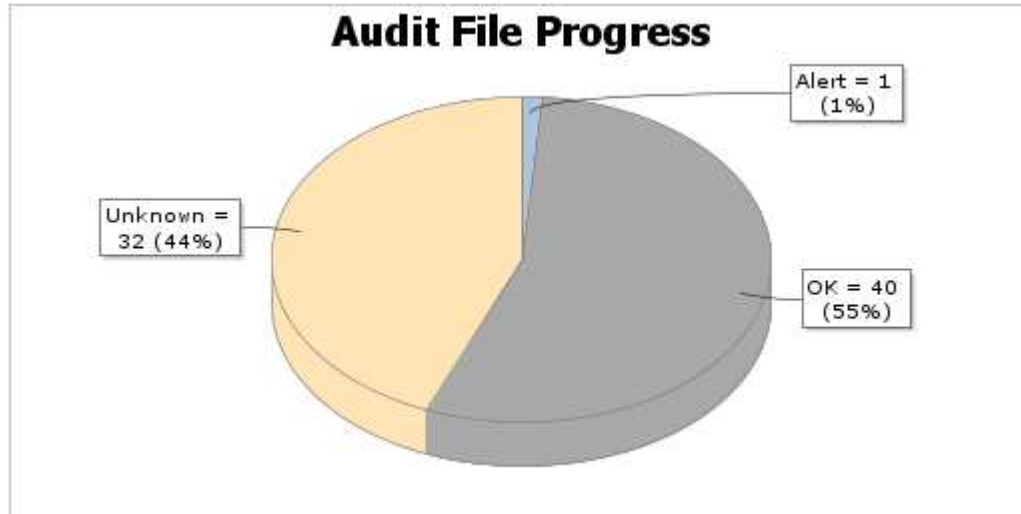


Internal Audit Performance report 1415 qtr 2











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Finalised Audit Reports Quarter 2

Audit File	Audit File Progress Icon	Audit Assurance Type	Audit File Overall Opinion	Revised Audit Opinion	Audit Assurance Level
1415.TECH.09 Data Protection	✔	Information Technology	It is with some concern that Audit have to report only limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.		⚠

Finalised Audit Reports Quarter 2







Audit File	Audit File Progress Icon	Audit Assurance Type	Audit File Overall Opinion	Revised Audit Opinion	Audit Assurance Level
1415.FIN.05 Treasury Management Qtr 4 2013/14		Main financial system – interim	Audit are pleased to be able to report substantial assurance can be given that the system, process or activity should achieve its objectives safely and effectively and that controls are in place and operating satisfactorily.		
1415.FIN.02 Treasury Management Qtr 1 2014/15		Main financial system – interim	Audit are pleased to be able to report substantial assurance can be given that the system, process or activity should achieve its objectives safely and effectively and that controls are in place and operating satisfactorily.		
1415.SCC.01 Pension Contributions		Transactional	Audit are pleased to be able to report reasonable assurance can be given that the system, process or activity should achieve its objectives safely and effectively however there are some control weaknesses but most key controls are in place and operating effectively.		
1415.TECH.11 Xpress Application review		Information Technology	It is with some concern that Audit have to report only limited assurance can be given that the system, process or activity will achieve its objectives safely and		

Finalised Audit Reports Quarter 2

Audit File	Audit File Progress Icon	Audit Assurance Type	Audit File Overall Opinion	Revised Audit Opinion	Audit Assurance Level
1415.TECH.02 ISO20000		Information Technology	effectively as controls are in place but operating poorly, or controls in place are inadequate.		
1415.HH03 Sheltered Housing		Risk based review	It is with some concern that Audit have to report only limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.		
1415.HH.04 Estate Caretaking		Risk Workshop	Audit are pleased to be able to report reasonable assurance can be given that the system, process or activity should achieve its objectives safely and effectively however there are some control weaknesses but most key controls are in place and operating effectively.		

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Implementation reviews completed Quarter 2

Audit File	Audit File Progress Icon	Audit Assurance Type	Audit File Overall Opinion	Revised Audit Opinion	Audit Assurance Level
1415.TCP06FIR Travel & Subsistence 3rd Implementation Review		Additional Implementation Review	The initial audit opinion was that only limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.	The revised audit opinion is that reasonable assurance can be given that the system, process or activity should achieve its objectives safely and effectively however there are some control weaknesses but most key controls are in place and operating effectively.	 → 
15.TechCP07 Data Quality & Records Management		Information Technology	The initial audit opinion was that only limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.	The revised audit opinion is that only limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.	 → 

1415.CPP05IR Community  
Leisure Implementation  
Review



Implementation Review

The initial audit opinion was that limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.

The revised opinion is that limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.



1415.AE.10IR Public  
Protection – Food Safety



Implementation Review

The initial audit opinion was that reasonable assurance can be given that the system, process or activity should achieve its objectives safely and effectively however there are some control weaknesses but most key controls are in place and operating effectively.

The revised audit opinion is that reasonable assurance can be given that the system, process or activity should achieve its objectives safely and effectively however there are some control weaknesses but most key controls are in place and operating effectively.



1415.STTC02IR Legal  
Compliance



Implementation Review

The initial audit opinion was that limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.

The revised audit opinion is that limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.



1415.STTC06FIR RIPA  
Further Implementation  
Review

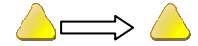


Additional Implementation  
Review

The initial audit opinion was that limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.

There was no change in the assurance level when the first implementation review was carried out.

Due to the lack of implementation of the recommendations and the priority assigned to them the revised audit opinion is that limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.



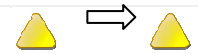
15.TCP07FIR Health &  
Safety Further  
Implementation Review



Additional Implementation  
Review

The initial audit opinion was that only limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.

Due to the nature of the outstanding recommendations, i.e. policies not in place, outstanding and not being updated has meant that there has been no change in the audit assurance level of limited.



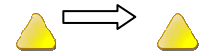
1415.TCP09IR Petty Cash  
Implementation Review



Implementation Review

The initial audit opinion was that limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.

The revised audit opinion is that limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.



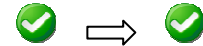
1415.TCP05FIR Building  
Security Further  
Implementation Review



Additional Implementation  
Review

The initial audit opinion was that reasonable assurance can be given that the system, process or activity should achieve its objectives safely and effectively however there are some control weaknesses but most key controls are in place and operating effectively.

The revised audit opinion is that reasonable assurance can be given that the system, process or activity should achieve its objectives safely and effectively however there are some control weaknesses but most key controls are in place and operating effectively.



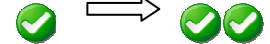
1415.AE02IR Corporate  
Property Management  
Implementation Review



Implementation Review

The initial audit opinion was that reasonable assurance can be given that the system, process or activity should achieve its objectives safely and effectively however there are some control weaknesses but most key controls are in place and operating effectively.

The revised audit opinion is that substantial assurance can be given that the system, process or activity should achieve its objectives safely and effectively and that controls are in place and operating satisfactorily.



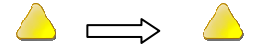
1415.CPP04IR Tourism & Town Centre Implementation Review



Implementation Review

The initial audit opinion was that limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.

The revised opinion is that limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.



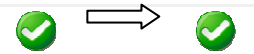
1415.CPP.04FIR Castle Further Implementation Review



Additional Implementation Review

The initial audit opinion was that reasonable assurance can be given that the system, process or activity should achieve its objectives safely and effectively however there are some control weaknesses but most key controls are in place and operating effectively.

The revised audit opinion is that reasonable assurance can be given that the system, process or activity should achieve its objectives safely and effectively however there are some control weaknesses but most key controls are in place and operating effectively.



1415.STTC01FIR Standards & Declarations 3rd Implementation Review



Additional Implementation Review

The initial audit opinion was that only limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.

The revised audit opinion is that substantial assurance can be given that the system, process or activity should achieve its objectives safely and effectively and that controls are in place and operating satisfactorily.





1415.AE.13FIR Asbestos & Legionella Further, Further Implementation Review



Additional Implementation Review

The initial audit opinion was that no assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are not in place or are failing.

The assurance level given after testing during the previous two implementation reviews was limited. A review of the number and priority of partially implemented and outstanding recommendations has led to there still being only limited assurance that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.



1415.AE.03IR Commercial/ Industrial Properties Implementation Review



Implementation Review

The initial audit opinion was that limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.

The revised opinion is that limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.



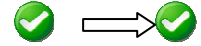
1415.AE.02FIR Disabled Facilities Grants Further Implementation Review



Additional Implementation Review

The initial audit opinion was that reasonable assurance can be given that the system, process or activity should achieve its objectives safely and effectively however there are some control weaknesses but most key controls are in place and operating effectively.

The revised opinion is that reasonable assurance can be given that the system, process or activity should achieve its objectives safely and effectively however there are some control weaknesses but most key controls are in place and operating effectively.



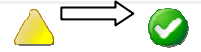
1415.STTC05FIR Committee Decisions & Reporting Further Implementation Review



Additional Implementation Review

The initial audit opinion was that limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.

The revised opinion, following the initial implementation review, was that reasonable assurance can be given that the system, process or activity should achieve its objectives safely and effectively however there are some control weaknesses but most key controls are in place and operating effectively.



Following on from the further implementation review, the audit opinion has not changed due to the priority of the outstanding recommendation.

1415.STTC03IR Scheme of  
Delegation Implementation  
Review



Implementation Review

The initial audit opinion was that limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.

The revised audit opinion is that substantial assurance can be given that the system, process or activity should achieve its objectives safely and effectively and that controls are in place and operating satisfactorily.



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