














Internal Audit Performance Report 2013/14 Quarter 2
















Page 125








Audit File	Audit File Progress	Audit Assurance Type	Audit File Overall Opinion	Audit File Observations	Audit Assurance Level
1314.TechCP06 Printing	✔	System based review			
1314.TechCP09 ISO20000	✔	Information Technology			
1314.AE04 Disabled Facilities Grants	✔	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		✔












Audit File	Audit File Progress	Audit Assurance Type	Audit File Overall Opinion	Audit File Observations	Audit Assurance Level
			weaknesses but most key controls are in place and operating effectively.		
1314.STTC01IR Standards and Declarations					
1314.STTC08IR Safeguarding Children & Vulnerable Adults		Implementation Review			
1314.STTC02 Legal Compliance		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.		
1314.CPP08IR Volunteers Policy		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	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	

Audit File	Audit File Progress	Audit Assurance Type	Audit File Overall Opinion	Audit File Observations	Audit Assurance Level
			<p>inadequate.</p> <p>The opinion from the first implementation review did not change.</p>	<p>controls are in place and operating effectively.</p>	
1314.AE.12FIR Operational Services Financial Controls					
1314.FIN11 Income Management					
1314.TCP05IR Building Security		Risk based review			
1314.HH03 Sheltered Housing		Risk Workshop	<p>A focus workshop type session has been carried out for the Cemeteries section to identify potential risks and the measures in place/ to be put in place to mitigate against risks within the area.</p>		
1314.STTC05 Committee Decisions & Reporting		System based review	<p>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.</p>		







Audit File	Audit File Progress	Audit Assurance Type	Audit File Overall Opinion	Audit File Observations	Audit Assurance Level
1314.HH05IR Private Sector Empty Homes		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 overall assurance can now be reported as substantial.	
1314.TCP03IR PR & Communications		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 overall assurance originally reported, remains.	
1314.AE02 Corporate Property Management					
1314.AE01 Cemeteries		Risk Workshop	A focus workshop type session has been carried out for the Cemeteries		






Audit File	Audit File Progress	Audit Assurance Type	Audit File Overall Opinion	Audit File Observations	Audit Assurance Level
			section to identify potential risks and the measures in place/ to be put in place to mitigate against risks within the area.		
1314.TechCP07IR Data Quality & Records Management		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 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.	
1314.AE03 Commercial/Industrial Properties		System 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.		
1314.CPP06IR Community Development		Implementation Review	The initial opinion was that substantial assurance can be given that the system, process or activity should achieve its objectives safely	The overall assurance originally reported, remains.	











Audit File	Audit File Progress	Audit Assurance Type	Audit File Overall Opinion	Audit File Observations	Audit Assurance Level
			and effectively and that controls are in place and operating satisfactorily.		
1314.CPP07IR Outdoor Events		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 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.	
1314.TCP09 Petty Cash					
1314.STTC06 RIPA		System 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.		
1314.AE06IR CCTV		Risk based review	Audit are pleased to be able to report reasonable assurance can be given that the system, process or		











Audit File	Audit File Progress	Audit Assurance Type	Audit File Overall Opinion	Audit File Observations	Audit Assurance Level
			activity should achieve its objectives safely and effectively however there are some control weaknesses but most key controls are in place and operating effectively.		
1314.STTC09IR Localism					
1314.STTC11IR Ombudsmen Process					
1314.COR03IR Project/Programme Management					
1314.TCP07IR Health & Safety					
1314.AE08IR Car Park Income		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 overall assurance originally reported remains.	
1314.STTC01 Standards and Declarations		System based review	It is with some concern that Audit have to report only limited assurance can be		

Page 131















Audit File	Audit File Progress	Audit Assurance Type	Audit File Overall Opinion	Audit File Observations	Audit Assurance Level
			<p>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.</p>		
1314.CPP03IR Community Safety Hub		Implementation Review	<p>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.</p>	<p>The overall assurance originally reported remains.</p>	
1314.CPP04IR Tourism & Town Centre					
1314.CPP05IR Community Leisure		Risk based review			
1314.TCP04IR Tourist Information Centre		Implementation Review	<p>The initial audit opinion was that reasonable assurance can be given that the system, process or activity should achieve its objectives safely and</p>	<p>Due to the implementation of the recommendations, the audit opinion is now that substantial assurance can be given that the system, process or activity</p>	

Audit File	Audit File Progress	Audit Assurance Type	Audit File Overall Opinion	Audit File Observations	Audit Assurance Level
			effectively however there are some control weaknesses but most key controls are in place and operating effectively.	should achieve its objectives safely and effectively and that controls are in place and operating satisfactorily.	
1314.AE07IR Street Wardens					
1314.STTC10IR Members Allowances		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.	
1314.AE09IR Legionella & Asbestos			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 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.	












Audit File	Audit File Progress	Audit Assurance Type	Audit File Overall Opinion	Audit File Observations	Audit Assurance Level
1314.FIN02.4 Treasury Management Qtr 4 1213		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.		
1314.HH07 Regeneration & Affordable Housing		Additional Risk Based Review			
1314.HH07 Housing Advice		Additional Risk Based Review			
1314.HH08 Housing Strategy		Additional Risk Based Review			
1314.HH09 Energy Efficiency		Additional Risk Based Review			
1314.HH10 Housing Enforcement		Additional Risk Based Review			
1314.FIN13 SCC Pension Contributions		Transactional			
1314.TCP06IR Travel & Subsistence		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	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	

Audit File	Audit File Progress	Audit Assurance Type	Audit File Overall Opinion	Audit File Observations	Audit Assurance Level
			operating poorly, or controls in place are inadequate.	operating poorly, or controls in place are inadequate.	
1314.FIN02.1 Treasury Management Qtr 1		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.		
1314.FIN01 Main Accounting & Budgetary Control		Main financial system – interim			
1314.FIN02.2 Treasury Management Qtr 2		Main financial system – interim			
1314.FIN02.3 Treasury Management Qtr 3		Main financial system – interim			
1314.FIN03 Creditors		Main financial system – full			
1314.FIN04 Debtors		Main financial system – interim			
1314.FIN05 Council Tax		Main financial system – full			
1314.FIN06 NNDR		Main financial system – full			
1314.TCP01 Payroll		Main financial system – full			

Audit File	Audit File Progress	Audit Assurance Type	Audit File Overall Opinion	Audit File Observations	Audit Assurance Level
1314.FIN07 Bank Rec & Cash	?	Main financial system – interim			
1314.FIN08 Housing & Council Tax Benefits	?	Main financial system – interim			
1314.FIN09 Capital Strategy & Programme Management	?	Main financial system – interim			
1314.HH01 Housing Rents	?	Main financial system – full			
1314.HH02 Housing Responsive Repairs & Property Contracts	?	Main financial system – full			
1314.FIN10 Procurement	?	System based review			
1314.CPP01 Section 106 Agreements	?	Risk based review			
1314.CPP02 Golf Course	?	System based review			
1314.STTC03 Scheme of Delegation	?	System based review			
1314.STTC04 Gifts & Hospitality	?	System based review			
1314.AE05 Licences	?	Risk Workshop			
1314.TCP02 Organisational Development	?	Risk based review			
1314.COR01 Corporate Policy Management	?	System based review			
1314.COR02 Corporate Change Programme	?	System based review			
1314.TechCP01 Orchard	?	System based review			

Audit File	Audit File Progress	Audit Assurance Type	Audit File Overall Opinion	Audit File Observations	Audit Assurance Level
Application review					
1314.TechCP02 I Trent Application Review /PIR		Information Technology			
1314.TechCP03 Exchange/Email Application Review		Information Technology			
1314.TechCP04 CRM PIR		Information Technology			
1314.TechCP05 BACS		Information Technology			
1314.TechCP08 Software Asset Management		Information Technology			
1314.STTC07IR Land charges		Implementation Review			
1314.TechCP10IR IT Physical & Environmental Controls					
1314.TechCP11IR Academy Application review					
1314.COR04IR Corporate Business Continuity					
1314.HH04IR Housing Allocations					
1314.FIN12IR Insurance					
1314.TCP07IR Performance Management					
1314.TechCP13IR Mobile Telephony					

Page 137

Audit File	Audit File Progress	Audit Assurance Type	Audit File Overall Opinion	Audit File Observations	Audit Assurance Level
1314.TechCP14IR Interfaces					
1314.TechCP15IR Mobile devices					
1314.TechCP16 ISO27001					
1314.STTC05IR Committee Decisions & Reporting					
1314.STTC06IR RIPA					
1314.TCP06FIR Travel & Subsistence Further Implementation Review					
1314.AE.10IR Public Protection – Food Safety					
1314.AE.11IR Street Scene					
1314.CPP.04IR Castle					
1314.HH.06IR Homelessness					
1314.AE13FIR Asbestos & Legionella Further Implementation Review					

Page 138