

FINAL REPORTS ISSUED THIS QUARTER**2011/12 Audits**

Audit Area	Brief Scope	Opinion
NS		
Trade Waste	Following a service restructure, it was agreed that the review would be limited to identification of operational risks, the control framework for those risks, and discussing, where appropriate, suggested improvements to the control framework to incorporate further appropriate controls into processes prior to full implementation. It was agreed that detailed testing would be undertaken between Apr – Jun 2013.	N/A
RED		
ALMO Rent Collection	Review of the controls in place at East Durham Homes and Dale and Valley Homes to manage risks associated with rent collection. The review also provided assurance that adequate reconciliations are carried out between Oracle and the ALMOs Financial Management Systems and that the relevant elements of the contractual ALMO management agreement are adhered to.	Moderate
RES		
Declarations of Interest (Members)	Counter fraud review to identify any potential fraudulent or inappropriate activity arising from any declared or undeclared Member interests.	N/A
Review of Creditor Payments	Counter fraud review to identify potential duplicate payments.	N/A
ER/VR arrangements	Assurance review of the controls in place to manage risks associated with ER/VR arrangements	Substantial
Budgetary control and financial reporting	<p>Review of the arrangements in place to provide assurance that;</p> <ul style="list-style-type: none"> - The budget supports strategic and operational objectives - Budget targets are communicated - Budgets are broken down to an appropriate level to allow for monitoring - The budget position is reported on regularly and is up to date - Reports are easily understood - Budgets are uploaded correctly into the financial system - Variances are reported upon <p>The review did not include the budget setting process.</p>	Substantial
Procurement: Exemptions and Variations	Assurance review of the controls in place to ensure that procurement is managed consistently across the Council.	Moderate
Applications Review	<p>Assurance review of the controls in place to manage the following risks;</p> <ul style="list-style-type: none"> - Unauthorised software is purchased and installed - Software contracts are not monitored 	Moderate

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	<ul style="list-style-type: none"> - Non compliance with policies and procedures for the procurement and approval of software 	
Treasury Management:	<p>Assurance review of the controls in arrangements in place for;</p> <ul style="list-style-type: none"> - Defining the strategy - Performance and governance - Making investments - Long term debt - Electronic funds transfer 	Moderate

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Health & Safety	<p>A control risk assessment was developed to identify the key risks and expected controls. However, no testing was carried out as reliance on the effectiveness of controls was taken from a variety of other assurance sources. As only low priority issues had resulted from other reviews, a substantial level of assurance could be provided that H & S arrangements across the Council are effective in managing identified risks.</p>	Substantial
Expenses & Allowances	<p>Assurance review of the arrangements in place to ensure that;</p> <ul style="list-style-type: none"> - Supporting documentary evidence is retained - Payments made are correct - Claims are submitted promptly - Payments are timely - Information and data are protected from loss, damage or unauthorised disclosure - Costs are minimised 	Moderate
General Ledger: Key controls & reconciliations	<p>The scope of this audit was to provide assurance on the management of the issues highlighted in the Audit Commission's Interim Governance and Annual Governance Reports for 2010/11.</p>	Limited