

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

Audit Area	Brief Scope	Opinion
NS		
Street Lighting	An assurance review that considered the effectiveness of the management of the risks associated with Street Lighting.	Full
Management of Gym Memberships	An assurance review that considered the effectiveness of the management of the risks associated with Gym Memberships.	Moderate
Housing Maintenance - Gas Servicing and Responsive Repairs	An assurance review that considered the effectiveness of the management of the risks associated with Gas Servicing and Responsive Repairs.	Substantial
ACE		
Data Quality	Assurance review of the arrangements in place to ensure that; <ul style="list-style-type: none"> - Service performance is managed - Data quality of the performance information, upon which decisions are based is of a sufficient standard 	Moderate
RES		
Declarations of Interest – Officers	Corporate Counter Fraud review to identify any potential fraudulent or inappropriate activity arising from any declared or undeclared Officer interests. Specific Service based reports have been prepared and are currently at draft status.	N/A
Tendering Arrangements	Assurance review of the arrangements in place to ensure that; <ul style="list-style-type: none"> - The procurement process adheres to legislation - Officers have necessary skills and knowledge - Competition is not restricted - Contracts are not split so that they do not exceed procurement thresholds - Contractors are aware of relevant procedures - The authority reviews the procurement process for improvement opportunities - The risk of collusion between tenderers is minimised - Tender documentation is complete - Stakeholder requirements are properly identified - Suppliers chosen are capable of delivering on contracts 	Substantial
Compliance with Law and Regulations	Assurance review of the arrangements in place to ensure that; <ul style="list-style-type: none"> - Legislative requirements are identified - Resources are available to ensure compliance with requirements - Specialist skills and knowledge are available - Processes are in place to identify emerging risks on legislative requirements 	Moderate
Cash Collection	Assurance review of the arrangements in place to ensure that; <ul style="list-style-type: none"> - The risk of employee theft/misappropriation is minimised - Cash collection records are retained as required by 	Limited

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	<p>financial regulations and document management policies & procedures</p> <ul style="list-style-type: none"> - Postal remittances are adequately recorded and promptly processed - Staff are not placed in danger - Bank reconciliations are undertaken - All recovery action is appropriate 	
Debtors	<p>Assurance review of the arrangements in place to ensure that;</p> <ul style="list-style-type: none"> - Adequate supporting documentation is maintained to confirm the validity of the debt - All expected income is invoiced - System reconciliations are undertaken to ensure prompt identification of mispostings / fraudulent activity - The direct debit guarantee is not breached - Performance of the service is adequate - Projects, such as expansions of the use of IT, are appropriately managed - Transaction records are not lost due to ICT systems failure 	Limited
CAS		
School Review (Staindrop)	An assurance review that considered the effectiveness of school financial management and governance arrangements. This review was requested by the Head Teacher who had concerns about the robustness of some of the arrangements in place.	Limited
Caldicott compliance – former CYPS former AWH	An assurance review that considered the actions taken by the Authority to address each of the Caldicott principles.	Moderate Substantial
Positive Activities for Young People (PAYP)	An assurance review that considered the effectiveness of PAYP arrangements operated under One Point at a sample of 3 PAYP Centre/Projects and One Point Hubs.	Limited
School Catering	An assurance review that considered the effectiveness of the management of the risks associated with the School Catering Contract for both Primary and Secondary Schools.	Full

2012/13 Audits

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NS		
Events Management	An assurance review that considered the effectiveness of the management of the risks associated with events management. This was a follow up review to work undertaken in 2011/12 that looked at events management controls design.	Moderate
Durham City Homes - Planned Maintenance	An assurance review that considered the effectiveness of the management of the risks associated with Durham City Homes - Planned Maintenance.	Full
Stores Management	An assurance review that considered the effectiveness of the management of the risks associated with Stores Management.	Limited
Bereavement Services	An assurance review that considered the effectiveness of the management of the risks associated with Bereavement Services.	Limited

RES		
Revenues & Benefits Reconciliations	Assurance review of the arrangements in place to ensure that; <ul style="list-style-type: none"> - Material errors/fraudulent activities within feeder systems and/or the general ledger are identified - Performance is properly managed or monitored - Sufficient resources are in place for all activities - Issues contained within the Annual Governance Report have been addressed 	Substantial
Whistleblowing	Assurance review of the arrangements in place to ensure that; <ul style="list-style-type: none"> - The whistleblowing (Confidential reporting Code) reporting mechanisms are being utilised correctly - Officers deal with issues in accordance with the Confidential Reporting Code 	Moderate
CAS		
7 School Reviews (Blackhall, Broom Cottages, King Street, Langley Moor, Seascape, Wellfield & Wolsingham)	An assurance review that considered the effectiveness of school financial management and governance arrangements.	3 Substantial 4 Moderate
Direct Payments	An assurance review that considered the effectiveness of direct payments arrangements.	Limited
Management of Service Users finances and property	An assurance review that considered the effectiveness of arrangements for the management of Service Users finances and property.	Substantial