

FINAL REPORTS ISSUED THIS QUARTER

Audit Area	Brief Scope	Opinion
ACE		
Planned Counter Fraud Review of Employee Declarations of Interests.	Counter fraud review to identify any potential fraudulent or inappropriate activity arising from any declared or undeclared Officer interests. One case identified within ACE where interests were not declared. Action has been taken to address this.	N/A
CAS		
One Point Early Years	An assurance review that considered the effectiveness of arrangements in place for managing the risks associated with agency staff and budgetary control at a sample of three One Point Hubs.	Moderate
Award of additional pay in schools	An assurance review that considered the effectiveness of arrangements in place for managing the risks associated with the award of additional pay in schools. Work undertaken included analysis of additional pay arrangements in respect of 24 posts (19 Head Teachers, 3 Deputy Head Teachers and 2 Assistant Head Teachers) across 19 schools.	Moderate
Procurement in Schools	An assurance review undertaken with support from Corporate Procurement that considered the effectiveness of school procurement arrangements. Work undertaken included analysis of questionnaire responses from 15 schools in relation to specific purchases made together with a review of purchases with 10 suppliers commonly used by most schools.	Moderate
PARIS	An assurance review that considered the effectiveness of arrangements in place for managing the risks associated with the PARIS system. In this case assurance was provided from evidence supplied directly by TEWV following an Internal Audit review by Audit North.	Substantial
NS		
QMS Third Visit	An Advice and Consultancy review of the Quality Management System and Procedures prior to external inspections.	N/A
On site procedures for disposal of Waste Materials	An assurance review that considered the effectiveness of on site procedures for disposal of Waste Materials as operated within Construction, Repairs & Maintenance, Highways Construction and Durham City Homes Repairs & Maintenance activities.	Limited
School Crossing Patrol – Retainer payments	An assurance review that considered the management of risks associated with wages payments to school crossing patrol staff.	Moderate
NS Catering	An Advice and Consultancy review to compare the Catering arrangements in place in order to identify best practice.	N/A
RED		
Planned Counter Fraud Review of Employee Declarations of Interests.	Counter fraud review to identify any potential fraudulent or inappropriate activity arising from any declared or undeclared Officer interests. Several cases identified within RED where interests had not been declared. These have now been addressed. No substantive conflict of interest was identified in these cases	N/A

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RES		
Review of Creditor Payments	Counter fraud review to identify potential duplicate payments. Identified approx. £58k of duplicates (only reviewed payments with value of greater than £500).	N/A
Planned Counter Fraud – Employee Declarations of Interest	Counter fraud review to identify any potential fraudulent or inappropriate activity arising from any declared or undeclared Officer interests. A previous report had been issued to reflect corporate issues. This report was specific to Resources (other reports were also issued to relevant Service Groupings) and identified one employee where interests had not been declared.	N/A
Electoral Services: Election of PCC	Advice and consultancy review to verify the claim form relating to the total expenses incurred by DCC in running the Police and Crime Commissioner elections in November 2012.	N/A
Committee Services	Assurance review of the risk management arrangements in place to ensure the security of the Modern.Gov system. The objective of the review was to ensure that appropriate controls are in place and working to ensure that information, data and supporting documentation are held securely.	Substantial
Pension Fund – Benefits	Assurance review of the risk management arrangements in place to ensure that new benefits are calculated correctly and that benefit calculations are completely and accurately processed into the pensions payroll.	Substantial
Access Controls	Assurance review of the risk management arrangements in place to ensure that; - Access to systems and data is authorised - 3 rd party access arrangements are agreed and documented	Moderate
Design and Print Services	Assurance review of the risk management arrangements in place to ensure that design work is completed in accordance with DCC Corporate Branding guidelines.	Moderate
Procurement review	Assurance review of the risk management arrangements in place to ensure that; - Procurement processes are consistently applied across the council - Performance is managed and monitored - Financial processes are adhered to	Moderate
ICON Cash Management	Assurance review of the risk management arrangements in place to ensure that; - Thefts/misappropriations do not take place - Payments are processed to correct accounts - Financial regulations are adhered to - Cash is held in physically secure areas - Cost of payment methods are known - Recovery action is appropriate	Moderate
Council Tax	Assurance review of the risk management arrangements in place to ensure that; - The setting of Council Tax is in line with The Local Government Finance Act 1992 - System parameters are correctly input - Bills are correct - Bills are issued on a timely basis	Moderate

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	<ul style="list-style-type: none"> - Refunds are correctly calculated and valued - Recovery action is initiated promptly and relevant records and accounts are updated to record the recovery action - Debt recovery is efficient - New/amended property records are correctly input and updated - Discounts / Exemptions are correctly awarded - There is sufficient documentation to support amendments 	
NNDR	<p>Assurance review of the risk management arrangements in place to ensure that;</p> <ul style="list-style-type: none"> - Bills produced are correct - NNDR bills are issued promptly - Contributions and returns are submitted promptly - Refunds are correctly calculated and valued - Recovery action is initiated promptly and relevant records and accounts are updated to record the recovery action - Debt recovery is efficient - NNDR system does not fail. - New/amended property records are correctly input and updated. - Amendments are initiated and recorded promptly - Reliefs / Exemptions are correctly awarded - There is sufficient documentation to support transactions 	Moderate
Business Continuity for ICT	<p>Assurance review of the risk management arrangements in place to ensure that ICT is able to respond to an emergency.</p>	Limited
Banking arrangements	<p>Assurance review of the risk management arrangements in place to ensure that;</p> <ul style="list-style-type: none"> - Arrangements put in place do not breach current contracts or procurement legislation - Service providers charge in accordance with the agreed contract arrangements - Prime financial records are available for external inspectors, such as HMRC - Financial records are accessed appropriately 	Limited
Taxation – VAT	<p>Assurance review of the risk management arrangements in place to ensure that;</p> <ul style="list-style-type: none"> - VAT staff have the appropriate skills - The VAT return is completed correctly and submitted within the required timescales - VAT is paid/reclaimed correctly - Opportunities to reclaim additional VAT are identified and managed 	Limited