

SUMMARY OF ASSURANCE WORK CARRIED OUT

APPENDIX D

Audit Area	Sub Area	2009/10 Opinion	2010/11 Opinion	Opinion Conclusion
FINANCIAL MANAGEMENT RISKS				
P2P	Compliance with key controls		Limited	Limited
	Petty Cash Usage		Moderate	
	Data Quality	Substantial	Moderate	
	Internal use of Credit Cards		Limited	
	Procurement Cards		Limited	
Customer to Cash	Income from DCC Assets		Limited	Moderate
	Income Reconciliation: Revenues & Benefits	Substantial		
	Income from Online Sales	Moderate		
NNDR	Key Controls	Substantial	*Limited	
Payroll	Central Key Controls		*Moderate	Moderate
	Teachers Pension Fund: Annual Auditor Certification (TR17)		Moderate	
	Review of controls			
	Service based key controls	Moderate		
	Electronic Data Interchange	Limited		
	Tape allowances	Limited		
	Member expenses		Moderate	Moderate
Council Tax	Compliance with key controls	Substantial	*Limited	Moderate
Housing and Council Tax Benefits	Compliance with key controls	Moderate	Moderate	Moderate
	Housing and Council Tax Grant	Limited	Moderate	Moderate
Treasury Management	Short Term Investments	Moderate		Moderate
	Banking Contract		Substantial	Substantial
General Ledger:	Bank reconciliations	Substantial	Moderate	Moderate
	Review of Opening Balances		Moderate	
	Budgetary Control & Financial Reporting	Moderate		
	Feeder systems and reconciliation processes	Substantial		
	VAT	Limited		
	PAYE	Moderate		
Housing Rents	Compliance with key controls	Moderate		Moderate
Service Based Financial Systems	AWH	Substantial	Substantial	Substantial
	CYPS	Limited	Substantial	Substantial

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<u>CORE GOVERNANCE RISKS</u>				
Information Governance	Data Quality	Moderate	Substantial	Moderate
	Freedom of Information		Substantial	
	Information Security	Moderate	Moderate	
	Payment Card Industry Data Security Standard		Limited	
	Caldicott arrangements (A&CS)	Moderate	*Moderate	
	Homeworking		*Moderate	
	Internet Security	Moderate	*Moderate	
	Mobile computing		Substantial	
	SQL Server		Moderate	
	Code of Connection (CoCo)	Moderate	Moderate	
	Business Continuity for IT		Limited	
	IS-IT Strategy		Substantial	
	Software Licenses		*Limited	
	Information Security:	Limited		
	3rd Party Acceptable Use		No Assurance	
	Business Continuity Planning		No Assurance	
	Personal Information		Limited	
	Organisational Arrangements		Moderate	
	ITSS	Substantial		
	Change Controls	Moderate		
	Unix Security	Moderate		
	Network Management	Moderate		
	Windows Security	Substantial		
	E-Tendering	Substantial		
Business Continuity Planning		Substantial		Substantial
Delegated Powers		Moderate		Moderate
Key Decisions		Moderate		Moderate

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<u>OPERATIONAL RISK</u>				
Establishment Audits	AWH	Moderate	Substantial	Moderate
	Schools FMSIS Inspections	Substantial	Substantial	
	Schools Other		Substantial	
	Other CYPS	Limited	Substantial	
	Leisure Centres	Moderate	Moderate	Substantial
ACE	Community Associations Funding		Moderate	
AWH	Welfare Rights		Substantial	
	Traveller Arrangements - Illegal Encampments		Moderate	
	DECHA (Durham Employers Care & Health Alliance)	Substantial		
	DAC (Durham Assessment Centre)	Substantial		
	Shared Lives Placement Scheme		Substantial	
	Personalisation - Direct Payments	Moderate		
CYPS	Education Psychology Service		Moderate	Substantial
	Children missing from education		Substantial	
	Review of Free School Meals Eligibility in Primary Schools		Moderate	
	External & High Cost Child Placements		Substantial	
	ITSS	Substantial		
	Community of Learning - Extended Services Cluster		Moderate	
	School Transport	Limited		
NS	Bereavement Services	Substantial		Substantial
	Parking Control and Enforcements	Substantial		
	Grounds maintenance Partnering Contract	Moderate		
	Economic Wellbeing Consumer Complaints		Substantial	
	Public Safety - Markets		Limited	
	Fleet Management - Fuel Stocks and Stores		*Moderate	
	Housing Maintenance - Gas		*Substantial	
	Housing Maintenance Responsive Repairs		*Substantial	
	Leisure Services - Connection Management		*Moderate	
	Road Safety		Substantial	
RED	County Durham Development Company (CDDC)		Substantial	Moderate
	Inspection of dangerous structures		Substantial	
	Planning Application System		Moderate	
	NWA Collection		Moderate	
	Passenger Transport: coordinating public transport, home to school and social care transport - Concessionary fares		*Substantial	
	Strategic Traffic Management:			
	Park and Ride Scheme		Moderate	
	Public Right of Way		*Moderate	
	On Street Parking		*Moderate	
	Housing Planned Maintenance		Substantial	
	ALMO's Governance Arrangements	Moderate		
	Homelessness	Limited		
	Housing Tenancies	Moderate		

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	Building control	Substantial		
	Planning Applications	Moderate		
	Planning S106	Substantial		
<u>PENSION FUND</u>	Deferred Benefits		*Substantial	Moderate
	Contributions (Internal and External)		*Substantial	
	Bank Reconciliation		Limited	
	Transfer Values and Interfund Transfers	Moderate		
	Benefits and Allowances	Substantial		
*Draft Report				