

**FINAL REPORTS ISSUED IN QUARTER ENDING 31 DECEMBER 2013**

AUDIT AREA	BRIEF DESCRIPTION OF SCOPE OF THE AUDIT	FINAL OPINION
<b>ASSISTANT CHIEF EXECUTIVE (ACE)</b>		
Partnership Governance	Assurance review of the arrangements in place to mitigate the risk of the Partnership Governance Framework being ineffective.	Moderate Assurance
AAP Information Governance	Assurance review of the arrangements in place to mitigate the risk of Area Action Partnerships (AAPs) not complying with information legislation, standards and codes of practice.	Moderate Assurance
<b>CHILDREN AND ADULT SERVICES (CAS)</b>		
Educational Support Services	An assurance review that evaluated the management of risks associated with the Educational Support Service.	Moderate Assurance
Caldicott	An assurance review that evaluated the management of risks associated with the Services Caldicott arrangements. Areas covered included mobile working and Document Image Processing (DIP) back up.	Moderate Assurance
Nicotine Replacement Therapy Voucher Scheme	An assurance review that evaluated the management of risks associated with the Stop Smoking Service's Nicotine Replacement Therapy Voucher Scheme. Audit testing involved the review of a sample of records maintained by six Pharmacies with the highest claims during April to July 2013.	Limited Assurance
Adult Learning & Skills Service	An investigation that considered the appropriateness of Adult Learning Contract procurement practices.	N/A
<b>NEIGHBOURHOOD SERVICES (NS)</b>		
Pollution Control	This report relates to the evaluation of the control framework in place to provide assurance on the management of the risks associated with Pollution Control.	Moderate Assurance
Enforcement & Education (follow up from 2011/12)	This report relates to the evaluation of the control framework in place to provide assurance on the management of the risks associated with the Neighbourhood Wardens – Enforcement and Education service.	Moderate Assurance
<b>REGENERATION AND ECONOMIC DEVELOPMENT (RED)</b>		
Carbon Reduction Commitment	Assurance review of the arrangements in place to mitigate the risk of data which is submitted to the Environment Agency being inaccurate, late, and not in adherence to guidelines.	Substantial Assurance
Joint review of Grants Protocol and Grants Receivable	Assurance review of the arrangements in place to mitigate against the risks of; <ul style="list-style-type: none"> <li>- Funding is being applied for which bypasses corporate arrangements</li> <li>- Funding is not aligned with Corporate Priorities or Service Plan</li> <li>- Services compete for funding and are deemed ineligible or the application is void</li> <li>- Services fail to apply for funding due to a lack of awareness of the Corporate Grants process</li> <li>- DCC and other sources of match funding are not accounted for in the budget setting process</li> <li>- Evidence requirements are not met in line with Grant</li> </ul>	Limited Assurance

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	conditions - Funding is not being applied appropriately to the approved purpose - Funding is not monitored from inception to completion and into archive - Auditing requirements have not been diarised and agreed with the appropriate auditing bodies - Authorised signatories have not signed all claims	

RESOURCES		
Counter Fraud - Award of Contracts	Planned counter fraud review which focussed on validating that evidence is in place to confirm that corporate procurement rules are being adhered to in respect of the award of contracts and hence that systems and controls in operation are effective in preventing / reducing the potential for fraud.	N/A
Counter Fraud - Payroll IDEA	Planned counter fraud review to identify; <ul style="list-style-type: none"> <li>- Potential duplicate / ghost employees</li> <li>- Duplicate bank accounts</li> <li>- Employees paid higher than their grade range</li> <li>- Unauthorised high gross and net pays</li> </ul>	N/A
Counter Fraud - Payroll starters & leavers	Planned counter fraud review of starters and leavers which focussed on verifying the legitimacy of new starters, changes in post and final payments to leavers.	N/A
Review of SLAs	Advice and consultancy review to evaluate the SLAs between Resources Service Grouping and external bodies including: <ul style="list-style-type: none"> <li>- Confirmation of the existence of SLAs with each identified external body</li> <li>- An evaluation of each SLA to confirm that the charge being levied is correct, justifiable and adequately recovers the costs involved in providing the service</li> <li>- A review of procedures regarding how potential conversions and commercial discussions / negotiations with 3rd parties are handled</li> </ul>	N/A
MTFP	Assurance review of the arrangements in place to mitigate against the risk of the Council not achieving the requisite savings.	Substantial Assurance
Income & Debt Recovery	Assurance review of the arrangements in place to mitigate against the risks of; <ul style="list-style-type: none"> <li>- Invoices not being raised following the provision of service</li> <li>- Inability for the Council to take any necessary recovery action</li> <li>- Customers are unaware what they are being charged for</li> <li>- Inefficient use of resources (only those controls identified in the CRA as in scope)</li> <li>- Mispostings / fraudulent activity go undetected</li> <li>- Appropriate recovery action is not taken (only those controls identified in the CRA as in scope)</li> <li>- Information and data are not protected from loss, damage or unauthorised disclosure</li> <li>- Loss of service/transaction records due to ICT Systems failure</li> <li>- Debts are inappropriately cancelled through the use of credit notes</li> <li>- The direct debit guarantee is breached</li> <li>- Inadequate performance of the service</li> </ul>	Moderate Assurance

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Unix review	Assurance review of the arrangements in place to mitigate against the risks of; <ul style="list-style-type: none"> <li>- The inability of the authority to execute critical processes</li> <li>- Unauthorised access to data</li> <li>- The loss of key personnel</li> <li>- The migration of data to a new platform fails</li> </ul>	Moderate Assurance
Income and Expenditure Project	Assurance review of the arrangements in place to mitigate against the risks of; <ul style="list-style-type: none"> <li>- ICT is unable to fulfil the requirements of SLAs</li> <li>- ICT fails to collect income due</li> <li>- Costs relating to the provision of external services are not recovered</li> </ul>	Moderate Assurance
Corporate Governance - Litigation Database	Assurance review of the arrangements in place to mitigate the risk of non-compliance with International Standards on Audit (ISA) 501, i.e. potential litigation or claims that would affect the financial statements.	Moderate Assurance
Income & Debt Recovery	Assurance review of the arrangements in place to mitigate against the risks of; <ul style="list-style-type: none"> <li>- Invoices not being raised following the provision of service</li> <li>- Inability for the Council to take any necessary recovery action</li> <li>- Customers are unaware what they are being charged for</li> <li>- Inefficient use of resources (only those controls identified in the CRA as in scope)</li> <li>- Posting errors / fraudulent activity go undetected</li> <li>- Appropriate recovery action is not taken (only those controls identified in the CRA as in scope)</li> <li>- Information and data are not protected from loss, damage or unauthorised disclosure</li> <li>- Loss of service/transaction records due to ICT Systems failure</li> <li>- Debts are inappropriately cancelled through the use of credit notes</li> <li>- The direct debit guarantee is breached</li> <li>- Inadequate performance of the service</li> </ul>	Moderate Assurance
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Income and Expenditure Project	Assurance review of the arrangements in place to mitigate against the risks of; <ul style="list-style-type: none"> <li>- ICT is unable to fulfil the requirements of SLAs</li> <li>- ICT fails to collect income due</li> <li>- Costs relating to the provision of external services are not recovered</li> </ul>	Moderate Assurance

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Payroll	<p>Assurance review of the arrangements in place to mitigate against the risks of:</p> <ul style="list-style-type: none"> <li>- Staff are unaware of the procedures to follow</li> <li>- Amounts paid are not reflected in the financial management system</li> <li>- Inadequate performance of the service</li> <li>- Potential new business not identified</li> <li>- Staff do not act appropriately</li> <li>- There is no documentary evidence to support transactions / deductions</li> <li>- Payments are calculated incorrectly</li> <li>- Transactions are not initiated and recorded promptly</li> <li>- Salaries / Wages payments not made</li> <li>- Overpayments are made (only those controls identified in the CRA as in scope)</li> <li>- Pay awards / amendments to tax / NI / Increments / etc. implemented incorrectly</li> <li>- Unaffordable overtime is paid beyond the budget available</li> <li>- Information and data are not protected from loss, damage or unauthorised disclosure</li> </ul>	Moderate Assurance
Information Security Policies – Forensic Readiness and Systems Development & Maintenance	<p>Assurance review of the arrangements in place to mitigate against the risks of:</p> <ul style="list-style-type: none"> <li>- The Authority not having the knowledge and/or capability to respond to incidents which arise relating to forensic readiness</li> <li>- The Authority not having the knowledge and or capability to effectively develop and maintain systems</li> </ul>	Moderate Assurance
Windows security	<p>Assurance review of the arrangements in place to mitigate against the risks of;</p> <ul style="list-style-type: none"> <li>- Group Policies are not configured to be in compliance with the Council's policies/procedures or industry good practices</li> <li>- Confidentiality, integrity and availability of systems and data may be compromised due to the configuration of Group Policies</li> </ul>	Moderate Assurance
Joint review of Grants Protocol and Grants Receivable	<p>Assurance review of the arrangements in place to mitigate against the risks of;</p> <ul style="list-style-type: none"> <li>- Funding is being applied for which bypasses corporate arrangements</li> <li>- Funding is not aligned with Corporate Priorities or Service Plan</li> <li>- Services compete for funding and are deemed ineligible or the application is void</li> <li>- Services fail to apply for funding due to a lack of awareness of the Corporate Grants process</li> <li>- DCC and other sources of match funding are not accounted for in the budget setting process</li> <li>- Evidence requirements are not met in line with Grant conditions</li> <li>- Funding is not being applied appropriately to the approved purpose</li> <li>- Funding is not monitored from inception to completion and into archive</li> <li>- Auditing requirements have not been diarised and agreed with the appropriate auditing bodies</li> <li>- Authorised signatories have not signed all claims</li> </ul>	Limited Assurance

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PCI Compliance	Assurance review of the arrangements in place to mitigate against the risks of; <ul style="list-style-type: none"> <li>- Non-compliance with regulations</li> <li>- Lack of corporate understanding, and/or buy in, of PCI requirements</li> <li>- Loss/theft of card data</li> </ul>	Limited Assurance
Internet Security	Assurance review of the arrangements in place to mitigate against the risks of; <ul style="list-style-type: none"> <li>- Information assets/data are not adequately protected from corruption, loss, or theft</li> <li>- Equipment/software become obsolete and are no longer supported</li> <li>- Loss/unavailability of appropriately skilled staff</li> <li>- Remote access is not secure</li> <li>- Sensitive data (as defined by the Data Protection Act) is accessed by unauthorised persons</li> <li>- Access to the network from non DCC equipment e.g. Bring Your Own Device (BYOD)</li> </ul>	Limited Assurance