

FINAL REPORTS ISSUED IN QUARTER ENDING 31 MARCH 2014

AUDIT AREA	BRIEF DESCRIPTION OF SCOPE OF THE AUDIT	FINAL OPINION
ASSISTANT CHIEF EXECUTIVE (ACE)		
Records Management – Corporate Review	Assurance review of the arrangements in place to mitigate the risk of: Non-compliance with information legislation, standards and codes of practice. Data is retained for longer than necessary Data can not be retrieved quickly/easily Information, data and supporting documentation are not held securely.	Limited Assurance
CHILDREN AND ADULT SERVICES (CAS)		
Capita One	An assurance review that evaluated the Capita One IT system to ensure data was secure.	Moderate Assurance
S17 Payments	An assurance review that evaluated payments made under Section 17 of the Education Act to ensure they comply with legislation and that payments were made correctly.	Moderate Assurance
Records Management	As per ACE above – specific recommendations made to CAS for improve controls	Limited Assurance
Adult Learning & Skills Service (Learner Validation)	This was a service request to validate on a sample basis that the service was compliant with Skills Funding Agency (SFA) funding rules and was eligble to the funding claimed in 2012/2013.	N/A
NEIGHBOURHOOD SERVICES (NS)		
Construction Services and Planned Maintenance Programme	An assurance review on the risks associated with construction services and planned maintenance	Moderate Assurance
Inspection of Licensing – Taxis	An assurance review of the management of licensing taxis operating in County Durham.,	Substantial Assurance
Inspection of Licensing – Premises Requiring Alcohol License	An assurance review of the management of licensing premises across County Durham	Substantial Assurance
QMS – Quarter 1	An advice and consultancy review of the Quality Management System and procedures prior to external inspection.	N/A
QMS – Quarter 2	An advice and consultancy review of the Quality Management System and procedures prior to external inspection.	N/A
Durham Crematorium	An assurance review of the key systems in operation at the Crematorium. Provided as part of an SLA with the joint committee.	Full
Spennymoor Gymnastics Club Inventory	An advice and consultancy review at the request of the service to complete an inventory check and to ensure equipment between the two organisations can be adequately identified.	N/A
Disposal of equipment and fixings	An advice and consultancy review at the services request to ensure that the disposal of redundant equipment and fixings were in compliance with financial rules and regulations	N/A

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REGENERATION AND ECONOMIC DEVELOPMENT (RED)		
REENERGY 4	Grant Certification – confirmation that all receipts and payments in relation to 'Regional Strategy for Energy Conscious Communities' (REENERGY) for the period 01/07/2013 to 31/12/2013.	N/A
Project Genesis	Advice and consultancy review to support the service and the board to ensure the system of land transferring is efficient and that receipts from land sales are transferred promptly to the trust.	N/A
Taxi Contract Arrangements	Advice and consultancy review on contractual arrangements in place for taxi contracts across the County Council.	N/A
Visit County Durham	An assurance review of the arrangements in place to ensure the board can exercise its responsibility and that there are effective Corporate Governance arrangements in place.	Full
Building Control – Safety and Sports Grounds	An assurance review to ensure that risks are mitigated, that valid certificates are in place for facilities and that sufficient resources are in place to manage the process.	Substantial
Asset Management	An assurance review on the arrangements in place to identify ownership of assets, that the disposal process is clearly defined and understood and that there is a clear asset strategy in place.	Moderate
Durham City Homes – Housing Rents	An assurance review of the systems in place that ensure rent is collected correctly from tenants and are in line with HRA legislation.	Moderate
Records Management	As per ACE above – specific recommendations made to RED for improve controls	Limited

RESOURCES		
Counter Fraud – Payroll authorisation of timesheets, overtime and expense claims	Planned counter fraud review to verify that timesheets, overtime and expense claim forms were completed by claimants and had been properly authorised.	N/A
Counter Fraud – Members Declaration of Interests	Planned counter fraud review to identify potential undeclared interests that could put DCC at risk of procurement or other fraud and corruption	N/A
Counter Fraud – Creditors Payments	Planned counter fraud review to identify potential duplicate payments.	N/A
Cost of Transaction	An advice and consultancy review to evaluate the costs of transactions for each method of payment currently available and an analysis of the most frequently used methods of payment.	N/A
Electoral Services – Verification of Expenses	An advice and consultancy review to verify the expenses incurred in respect of the May 2013 elections and the amounts recharged to Parish Councils in respect of undertaking elections on their behalf.	N/A
Revenues and Benefits – Reconciliations	An assurance review of the arrangements in place to ensure there are no material errors within feeder systems or the general ledger and to ensure performance is properly managed.	Substantial Assurance
Bank Reconciliation	An assurance review of the arrangements in place to ensure there are no material errors within the bank account or the general ledger, that any transaction errors made by the bank do not go unnoticed and that performance is properly managed.	Substantial Assurance

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Treasury Management – Short Term Investments	An assurance review of the arrangements in place to ensure that the Treasury Management function complies with internal policies, professional guidance, statute and regulations. To ensure appropriate investments are made and that sufficient levels of investment income are achieved.	Substantial Assurance
Council Tax	An assurance review on all of the systems related to Council Tax including but not limited to, billing, the Council Tax system is up to date, that the general ledger reconciles and that payments and arrears are properly managed.	Moderate Assurance
Housing Benefit and Council Tax Reduction	An assurance review to ensure benefit claims are processed promptly and accurately. That legislation changes are properly implemented and that performance is managed.	Moderate Assurance
Welfare Assistance Scheme	An assurance review of the arrangements in place to ensure that awards are made in line with policy criteria, that performance is monitored and managed and that any credits relating to under performance are reclaimed from the contractor and discounts are received from suppliers.	Limited Assurance