

FINAL REPORTS ISSUED IN PERIOD ENDING 30 JUNE 2015

AUDIT AREA	BRIEF DESCRIPTION OF SCOPE OF THE AUDIT	FINAL OPINION
ASSISTANT CHIEF EXECUTIVE (ACE)		
Business Continuity Planning	Assurance review of the arrangements in place to mitigate against the risks of; <ul style="list-style-type: none"> • The Authority not being able to provide critical services to the community in the event of a major disruption • The Authority not being able to recover business processes and procedures within the required time • The Authority being unable to achieve its business objectives • The critical activities and recovery priorities not being identified • The Business Continuity Plan not being effective 	Substantial
Data Protection: Access to Records (Legal Services)	Assurance review of the arrangements in place to mitigate against the risks of; <ul style="list-style-type: none"> • Data being handled, accessed or disclosed inappropriately • Data location not being not recorded • Lifespan of data not being determined 	Moderate
Data Quality (Follow Up)	This was a follow up assurance review to assess the progress being made in implementing the action plan from the audit report dated November 2014.	Moderate

CHILDREN AND ADULT SERVICES (CAS)		
Out of County Placements	Assurance review to consider the effectiveness of processes for managing the following risks: <ul style="list-style-type: none"> • Placements are not authorised • Placements are not appropriate • Harm to child/young person • Placements are not made correctly • Quality of care is not met • Placements are not effective • Overspent budgets • Information is not kept secure • Information is lost 	Substantial

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Hawthorn House Follow Up	A follow up review undertaken as a result of a previous Audit delivering a Limited Assurance Opinion. It considered the extent to which recommendations with either a High or Medium Priority made in the previous report had been implemented. The review concluded that all recommendations have been fully implemented and the controls in place are effective. This resulted in the assurance level being raised from a Limited to Moderate Opinion.	Moderate
First Contact Service	Assurance review to consider the effectiveness of processes for managing the following risks: <ul style="list-style-type: none"> • Members of the public/agencies cannot access the service • Access to the correct service is not timely • The service cannot be provided • Breach of the data protection act • Inaccurate reporting of performance 	Substantial
Schools Financial Value Standard	The collection and collation of LA maintained school responses to the Education Funding Agency (EFA) SFVS Self-Assessment and submission to the EFA of the SFVS CFO Assurance Statement for 2014/2015 in accordance with the EFA 31/05/2015 deadline.	N/A
Caldicott	Assurance review to consider the effectiveness of processes for managing the risk that information / data is lost, stolen or accessed by unauthorised / inappropriate individuals.	Moderate
Commissioning Clinical Public Health Service	Assurance review to consider the effectiveness of processes for managing the following risks: <ul style="list-style-type: none"> • Commissioning of Clinical Public Health does not contribute to achieving Corporate and CAS Service Objectives. • Commissioning Clinical Public Health objectives are not achieved. • Commissioning of Clinical Public Health Services is not effective or efficient. • Commissioned services are not safe. • Commissioned services are not effective. • The best value is not achieved in awarded contracts. • Activities breach legislation or Contract Procedure Rules • DCC's five mandated functions are not delivered. 	Moderate

NEIGHBOURHOOD SERVICES (NS)		
Livin Follow Up	Assurance follow up review that considered management of the risk that the service is unable to meet operational commitments within the available budgets.	Substantial
QMS	Advice and consultancy review of Quality Management System and Procedures prior to external inspections	N/A

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Allotments	<p>Assurance review that considered management of the following risks;</p> <ul style="list-style-type: none"> • Allotments are allocated and managed inappropriately • Breach of Tenancy Agreements • Failure to deliver maintenance responsibilities • Unlettable Allotments – Review of Stock only • Income is not accounted for or is misappropriated • Non-payment of renewal fees 	Limited
Catering	Advice and consultancy review that considered the feasibility of achieving targets set out within the Catering Action Plan 2014/15 and to establish whether the in-house catering service at County Hall, Green Lane and Meadowfield will achieve its budget savings for the year.	N/A
Computerised Repairs and Maintenance System	Advice and consultancy review that considered the project currently being undertaken within the Service to develop and improve the CORAM system, in conjunction with ICT, to improve the effectiveness and efficiency of work scheduling and processing for the Building Repairs and Maintenance teams.	N/A

REGENERATION AND ECONOMIC DEVELOPMENT (RED)		
Choice Based Letting Scheme	Assurance review of the arrangements in place to mitigate against the risk of partners and registered providers not operating in compliance with the scheme.	Substantial
Building Control – Online Payments	Assurance review of the arrangements in place to mitigate against the risk of making inaccurate or incomplete transactions via the online payments method.	Substantial
Taxi contract review	An investigation was carried out into how the control processes could be strengthened following a case where a taxi company had submitted invoices for services which had not been provided.	N/A

RESOURCES		
VAT arrangements	<p>Assurance review of the arrangements in place to mitigate against the risks of;</p> <ul style="list-style-type: none"> • The VAT return is not completed correctly or not submitted within the required timescales; • Non-compliance with the partial exemption refund regulations within the VAT Act 1994 (Section 33a) 	Substantial

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Health & Safety	<p>Assurance review of the arrangements in place to mitigate against the risks of;</p> <ul style="list-style-type: none"> • The Council does not comply with H&S legislation • Inadequately trained and competent H&S professionals to provide suitable advice and guidance • Management do not buy into H&S policies and practices / Inadequately trained managers • Staff are not aware of H&S policies & procedures and / or are inadequately trained and competent in relevant health and safety issues • H&S risk assessments are not undertaken and documented • Incidents and accidents are not promptly recorded and appropriately reported • Preventative H&S measures are not taken • Information governance is not properly managed • Inaccurate reporting of performance 	Substantial
Pension Fund: Payments Process	<p>Assurance review of the arrangements in place to mitigate against the risks of;</p> <ul style="list-style-type: none"> • New benefits are calculated incorrectly • Incorrect payments are made • Payments are not made in a timely manner • Data has been lost or omitted when changing the pension system 	Substantial
Registrars	<p>Assurance review of the arrangements in place to mitigate against the risks of;</p> <ul style="list-style-type: none"> • Births, still-births and deaths are not registered within the statutory timescales • A registrar fails to attend marriage/civil partnership/naming/and renewal of vows ceremony or arrives late • Illegal marriages/civil partnerships are performed • Illegal citizenship ceremonies are performed • Individuals who are entitled to become a British citizen are not done so within agreed timescales • Loss of income • Certificates are lost or stolen • Breach of Data Protection Act 1998 • Performance is not properly managed or monitored 	Moderate
Attendance Management Framework – Phased Returns	<p>Assurance review of the arrangements in place to mitigate against the risks of;</p> <ul style="list-style-type: none"> • Policies/procedures are not in place • Policies/procedures are not applied consistently across services • Information is recorded and reported inaccurately by Services/HR 	Moderate

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Data Protection: Access to Records (Legal Services)*	Assurance review of the arrangements in place to mitigate against the risks of; <ul style="list-style-type: none"> • Data being handled, accessed or disclosed inappropriately • Data location not being not recorded • Lifespan of data not being determined 	Moderate
Pension Fund: Transfers in/out	Assurance review of the arrangements in place to mitigate against the risks of; <ul style="list-style-type: none"> • Cash transfer values out are not calculated correctly • Benefits transferred (with TV out) are not calculated correctly • Transfer values in are not received or paid in an accurate and timely manner • Information on changes to accrued benefits (from TV in) is not captured in a complete or accurate manner • Data has been lost or omitted when changing the pension system 	Moderate