

INTERNAL AUDIT REPORTS ISSUED 2013-14
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APPENDIX 1

<u>Audit Detail</u>	<u>Directorate</u>	<u>Control Environment at Time of last Audit</u>	<u>Date Report Issued to Client</u>	<u>Number of Recs. Issued</u>	<u>Control Environment at Time of this Audit</u>	<u>Date Response Received in 3 Weeks</u>	<u>Date 1st Reminder Response Received</u>	<u>Number of Recs Accepted</u>	<u>Control Environment at Follow-Up</u>
Fundamental Core System Based Audits									
Sundry Debtors	Comms & Bus.Change	Sound	02.04.13	5	Sound	no response	25.04.13	5	Sound
Council Tax	Comms & Bus.Change	Sound	12.04.13	4	Sound	no response	07.05.13	4	Sound
Business Rates	Comms & Bus.Change	Adequate	22.04.13	11	Sound	07.05.13		11	Awaited
Cashiers	Comms & Bus.Change	Sound	23.04.13	1	Sound	07.05.13		1	Sound
Housing Benefits	Comms & Bus.Change	Sound	18.04.13	6	Sound	07.05.13		5	Awaited
Financial Ledger	Chief Executive Office	Sound	05.04.13	5	Sound	29.04.13		5	Sound
Loans & Investments	Chief Executive Office	Sound	08.04.13	0	Sound			n/a	n/a
Creditor Payments	Chief Executive Office	Adequate	17.04.13	10	Adequate	no response	04.06.13	10	Not Due
Payroll	Chief Executive Office	Adequate	17.04.13	13	Adequate	no response	24.05.13	13	Awaited
Fixed Assets	Chief Executive Office	Adequate	03.04.13	1	Sound	no response	04.06.13	1	Not Due
Other Systems									
Highways Insurance	E & E	Sound	17.04.13	2	Sound	no response	09.05.13	2	Awaited
Economic Fighting Fund	E & E		09.08.13	4	Adequate	Awaited			Not Due
Corporate Parenting	Children & Y.P.S.		16.07.13	7	Adequate	no response	Awaited		Not Due
School Budget Share	Chief Executive Office	Sound	26.06.13	0	Sound			n/a	n/a
School Audits									
St Joseph's RC Primary	Children & Y.P.S.	Very good	26.04.13	11	Good	no response	19.06.13	11	Not Due
Hebden Royd Primary	Children & Y.P.S.	Very good	16.04.13	9	Good	10.07.13		9	Not Due
Walsden St Peters CE Primary	Children & Y.P.S.	Very good	03.06.13	3	Very good	08.07.13		3	Not Due
Sowerby Village CE(VA) Primary	Children & Y.P.S.	Good	10.06.13	4	Very good	no response	10.07.13	4	Not Due
Tuel Lane Infants	Children & Y.P.S.	Good	03.06.13	6	Very good	Awaited			Not Due
Deanfield Primary	Children & Y.P.S.	Good	13.06.13	5	Very good	22.07.13		5	Not Due
Triangle CE (VE) Primary	Children & Y.P.S.	Very good	28.06.13	3	Very good	04.07.13		3	Not Due
Heptonstall J, I and N	Children & Y.P.S.	Very good	11.07.13	7	Very good	Awaited			Not Due
Castle Hill Primary	Children & Y.P.S.	Good	26.07.13	14	Good	Awaited			Not Due
Holywell Green Primary	Children & Y.P.S.	Very good	26.07.13	6	Very good	Awaited			Not Due

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Ferney Lee Primary	Children & Y.P.S.	Adequate	11.09.13	29	Weak	Awaited			Not Due
<u>Governance Audits</u>									
Consultation	Corporate Level	Adequate	26.07.13	2	Adequate	29.07.13		2	Not Due
Communications	Corporate Level		26.07.13	1	Sound	29.07.13		1	Not Due
Information Governance	Corporate Level	Adequate	23.07.13	12	Sound	12.08.13		11	Not Due
Contracts & Procurement	Comms & Bus.Change	Adequate	11.06.13	4	Adequate	no response	10.07.13	4	Not Due
Section 151 Standards	Comms & Bus.Change	Adequate	18.06.13	8	Adequate	15.07.13		8	Not Due
ICTCE	Comms & Bus.Change	Adequate	23.07.13	6	Sound	02.08.13		6	Not Due
Bus. Cont/Emergency Planning	Comms & Bus.Change	Sound	05.08.13	0	Sound	n/a		n/a	n/a
Partnerships	E & E	Sound	01.05.13	0	Sound	n/a		n/a	n/a
Health & Safety	E & E	Sound	02.07.13	2	Sound	04.07.13		2	Not Due
ICTCE	Chief Executive Office	Sound	20.07.13	9	Sound	25.07.13		9	Not Due
Health & Safety	Chief Executive Office	Sound	15.08.13 draft	4	Sound				Not Due
Risk Management	Children & Y.P.S.	Adequate	17.07.13	3	Sound	09.08.13		3	Not Due
Health & Safety	Children & Y.P.S.	Sound	30.07.13	7	Sound	08.08.13		7	Not Due
<u>Site Audits</u>									
Nursery Early Years Funding	Children & Y.P.S.	Sound	07.06.13	3	Sound	25.06.13		3	Not Due
Inclusion Service	Children & Y.P.S.		15.05.13	17	Adequate	28.05.13		17	Not Due
Heath Training centre	Children & Y.P.S.	Adequate	27.06.13	18	Adequate	no response	21.08.13	18	Not Due
Ferney Lee APH	Adults,Health & SC	Sound	09.08.13	8	Sound	19.08.13		8	Not Due
<u>Administration Audits</u>									
Construction Industry Scheme	E & E	Sound	04.06.13	0	Sound			n/a	n/a
Local Land Charges Income	Comms & Bus.Change	Sound	05.04.13	2	Sound	26.04.13		2	Not Due
Environmental Health Income - C	E & E		18.04.13	2	Adequate	08.05.13		2	Awaited
Environmental Health Income	E & E		18.04.13	11	Adequate	no response	28.05.13	11	Awaited
Transport Insurance Claims	E & E	Sound	27.06.13	2	Sound	no response	19.07.13	2	Not Due

Page 3		Control Environment at Time of last Audit	Date Report Issued to Client	Number of Recs. Issued	Control Environment at Time of this Audit	Date Response Received in 3 Weeks	Date 1st Reminder Response Received	Number of Recs Accepted	Control Environment at Follow-Up
Audit Detail	Directorate								
Customer Services Salaries	Comms & Bus.Change	Adequate	24.06.13	8	Sound	12.07.13		8	Not Due
Customer Services Salaries	C&BC - HR	Adequate	24.06.13	2	Sound	no response	23.07.13	1	Not Due
Neighborhood Salaries	Comms & Bus.Change		27.06.13	5	Sound	09.07.13		5	Not Due
Neighborhood Salaries	C&BC - HR		27.06.13	2	Sound	no response	02.08.13	2	Not Due
Safer, Greener, Cleaner	Comms & Bus.Change	Adequate	15.08.13	16	Adequate	Awaited			Not Due
<u>VFM/Special/One Off Audits</u>									
Procurement Transformation	Chief Executive Office		09.07.13	2	Adequate	25.07.13		2	Not Due
<u>Information Technology Audits</u>									
Development and Acquisition	Corporate ICT		05.04.13	2	Adequate	05.04.13		2	Sound
<u>Physical Follow-Up Audits</u>									
Consultants Business Case	Cross Directorate	Weak	08.04.13	2	Weak	9/4 to 23/5/13		2	Ongoing
Vision System-Booking Leave	Comms & Bus.Change	Weak	04.06.13	11	Adequate	no response	16.07.13	10	Not Due
NBLC	Comms & Bus.Change	Weak	08.07.13	3	Adequate	15.07.13		3	Not Due
Direct Payments	Adults,Health & SC	Weak	03.06.13	5	Adequate	11.06.13		5	Not Due

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<u>Other Systems</u>									
Museums-Accessions	Comms & Bus.Change	Adequate	13.03.13	8	Adequate	27.03.13	X	8	Sound
<u>Administration Audits</u>									
Community Care Charges	Adults,Health & SC		18.02.13	8	Weak	No Response	04.04.13	8	Not Due
Supported Living	Adults,Health & SC		27.02.13	2	Adequate	20.3.13.	X	2	Sound
Assistance Technology	Adults,Health & SC	Adequate	18.01.13	6	Adequate	No Response	18.03.13	6	Sound
Home Improvements	E & E		27.02.13	10	Adequate	No Response	06.06.13	10	Not Due
<u>Site Audits</u>									
NBLC	Comms & Bus.Change	Adequate	25.02.13	16	Weak	13.03.13	X	12	Adequate
Union Housing	Adults,Health & SC	Adequate	01.02.13	10	Adequate	19.02.13	X	10	Sound
Ash Green Childrens Centre	Children & Y.P.S.	Sound	06.02.13	5	Sound	13.05.13	X	5	Not due
Manor Heath Nursery	Comms & Bus.Change	Sound	11.03.13	10	Adequate	11.03.13	X	10	Sound
<u>School Audits</u>									
Moorside Primary	Children & Y.P.S.	Good	21.11.12	8	Good	01.02.13	X	8	Very Good
Rawson J, I and N	Children & Y.P.S.	Adequate	27.11.12	16	Adequate	12.12.12	X	16	Very Good
Ash Green Primary	Children & Y.P.S.	Good	18.01.13	7	Good	15.02.13	X	7	Very Good
St Patricks Prmary	Children & Y.P.S.	Very Good	07.02.13	6	Very Good	14.02.13	X	6	Very Good
Bailiffe Bridge J & I	Children & Y.P.S.	Very Good	21.02.13	11	Good	No Response	15.05.13	11	Not due
St. Malachy's Primary	Children & Y.P.S.	Good	26.02.13	6	Good	No Response	18.6.13	6	Not due
<u>Governance Audits</u>									

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Ethical Framework	Corporate Level	Sound	05.03.13	6	Sound	No Response	30.04.13	5	Not Due
Bus. Cont/Emergency Planning	E & E	Sound	03.07.12	4	Sound	No Response	11.09.12	4	Sound
Partnerships	Adults,Health & SC	Sound	21.12.12	1	Sound	No Response	28.02.13	1	Sound
ICTCE	Adults,Health & SC	Sound	08.02.13	5	Adequate	04.03.13		6	Sound
VFM/Special/One Off Audits									
Banking Services Contract	Chief Executive Office		20.03.13	2	Weak	03.04.13		2	Adequate
Information Technology Audits									
Vision HR Security	Comms & Bus.Change		26.03.13	23	Adequate	17.04.13		15	Adequate
Physical Follow-Up Audits									
Section 151	Comms & Bus.Change	Weak	07.01.13	10	Adequate	07.02.13		10	Awaited
Elland Childrens Centre	Children & Y.P.S.	Adequate	21.12.12	2	Adequate	08.01.13		2	Sound

CONTROL ENVIRONMENT ASSESSMENT RATING

Sound	Key controls exist and are operating effectively, within the area examined to ensure that the risk of error or fraud is minimised. Other controls of the service under consideration are effective, contributing towards achieving the desired objectives.
Adequate	Key controls are generally in place but are not as effective as they could be, within the area examined, increasing the risk of error or fraud occurring. Other controls are generally in place, but are not as effective as they could be in order to achieve the desired objectives of the service under consideration.
Weak	Key controls are either not in place, or are ineffective to the extent that there is a high risk of error or fraud occurring. Other controls are either not in place or are ineffective reducing the likelihood of service objectives being fully achieved.
N/A	Audit not done before or the audit objectives have significantly changed since last reviewed.