

INTERNAL AUDIT REPORTS ISSUED 2013-14

Audit Detail	Directorate	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
--------------	-------------	---	------------------------------	------------------------	---	-----------------------------------	-------------------------------------	--------------------------	----------------------------------

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	Sound
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	Sound
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	Sound
Creditor Payments	Chief Executive Office	Adequate	17.04.13	10	Adequate	no response	04.06.13	10	Adequate
Payroll	Chief Executive Office	Adequate	17.04.13	13	Adequate	no response	24.05.13	13	Adequate
Fixed Assets	Chief Executive Office	Adequate	03.04.13	1	Sound	no response	04.06.13	1	Sound

Other Systems

Highways Insurance	E & E	Sound	17.04.13	2	Sound	no response	09.05.13	2	Sound
Economic Fighting Fund	E & E		09.08.13	4	Adequate	no response	24.09.13	4	Sound
Corporate Parenting	Children & Y.P.S.		16.07.13	6	Adequate	no response	20.09.13	6	Sound
School Budget Share	Chief Executive Office	Sound	26.06.13	0	Sound			n/a	Sound
Carers Allow Looked After Children	Children & Y.P.S.	Weak	18.02.13	13	Adequate	Awaited			
CIS	Adults, Health & SC	Adequate	18.02.13	14	Adequate	Awaited			

School Audits

St Joseph's RC Primary	Children & Y.P.S.	Very good	26.04.13	11	Good	no response	19.06.13	11	Very good
Hebden Royd Primary	Children & Y.P.S.	Very good	16.04.13	9	Good	10.07.13		9	Very good
Walsden St Peters CE Primary	Children & Y.P.S.	Very good	03.06.13	3	Very good	08.07.13		3	Very good
Sowerby Village CE(VA) Primary	Children & Y.P.S.	Good	10.06.13	4	Very good	no response	10.07.13	4	Very good
Tuel Lane Infants	Children & Y.P.S.	Good	03.06.13	6	Very good	07.10.13		6	Very good
Deanfield Primary	Children & Y.P.S.	Good	13.06.13	5	Very good	22.07.13		5	Very good
Triangle CE (VE) Primary	Children & Y.P.S.	Very good	28.06.13	3	Very good	04.07.13		3	Very good
Heptonstall J, I and N	Children & Y.P.S.	Very good	11.07.13	7	Very good	11.10.13		7	Very good

Audit Detail	Directorate	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
Castle Hill Primary	Children & Y.P.S.	Good	26.07.13	14	Good	15.10.13		14	Very good
Holywell Green Primary	Children & Y.P.S.	Very good	26.07.13	6	Very good	no response	5.11.13	6	Very good
Ferney Lee Primary	Children & Y.P.S.	Adequate	11.09.13	29	Weak	03.10.13		29	Adequate
Ryburn Valley High	Children & Y.P.S.	Very good	8.11.13	10	Very good	no response	17.01.14	10	Not Due
Northowram Primary	Children & Y.P.S.	Very good	8.11.13	4	Very good	10.12.13		4	Not Due
Abbey Park J I & N	Children & Y.P.S.	Good	12.11.13	28	Weak	Academy from 1st December 2013			
St Mary's Catholic Primary	Children & Y.P.S.	Good	28.11.13	12	Good	14.01.14		12	Not Due
Riverside Junior School	Children & Y.P.S.	Good	08.01.14	17	Adequate	Awaited			
St Augustine's CE	Children & Y.P.S.	Weak	19.12.13	8	Good	19.12.13		8	Not Due
Ling Bob J & I	Children & Y.P.S.	Good	14.01.14	4	Very good	10.02.14		4	Not Due
Cross Lane Primary School	Children & Y.P.S.	Adequate	13.02.14	5	Very good	Awaited			
Castlefields Infant School	Children & Y.P.S.	Weak	24.02.14	9	Good	Awaited			

Governance Audits

Consultation	Corporate Level	Adequate	26.07.13	2	Adequate	29.07.13		2	Sound
Communications	Corporate Level		26.07.13	1	Sound	29.07.13		1	Sound
Information Governance	Corporate Level	Adequate	23.07.13	12	Sound	12.08.13		11	Sound
Risk Management	Corporate Level	Sound	07.10.13	4	Sound	07.10.13		4	Sound
Anti-Fraud & Corruption	Corporate Level	Sound	28.10.13	3	Sound	04.11.13		3	Sound
Contracts & Procurement	Corporate Level	Adequate	25.10.13	12	Weak	12.11.13		12	Ongoing
Health & Safety	Corporate Level	Sound	13.11.13	2	Sound	05.12.13		2	Not Due
Human Resources	Corporate Level	Sound	04.12.13	21	Adequate	no response	15.01.14	21	Not Due
Contracts & Procurement	Comms & Bus.Change	Adequate	11.06.13	4	Adequate	no response	10.07.13	4	Sound
Section 151 Standards	Comms & Bus.Change	Adequate	18.06.13	8	Adequate	15.07.13		8	Sound
ICTCE	Comms & Bus.Change	Adequate	23.07.13	6	Sound	02.08.13		6	Sound
Bus. Cont/Emergency Planning	Comms & Bus.Change	Sound	05.08.13	0	Sound	n/a		n/a	Sound
Equality & Diversity	Comms & Bus.Change	Adequate	11.10.13	0	Sound	n/a		n/a	Sound
Legality	Comms & Bus.Change	Adequate	11.10.13	0	Sound	n/a		n/a	Sound
Consultation	Comms & Bus.Change	Sound	11.10.13	1	Sound	29.10.13		1	Awaited
Complaints & Compliments	Comms & Bus.Change	Sound	11.10.13	1	Sound	29.10.13		1	Awaited
Information Management	Comms & Bus.Change	Adequate	11.10.13	2	Adequate	29.10.13		2	Awaited
VFM	Comms & Bus.Change	Adequate	11.10.13	1	Adequate	29.10.13		1	Awaited

Audit Detail	Directorate	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
Partnerships	Comms & Bus.Change	Adequate	09.01.14	5	Sound	no response	07.02.14	5	Not Due
Partnerships	E & E	Sound	01.05.13	0	Sound	n/a		n/a	Sound
Health & Safety	E & E	Sound	02.07.13	2	Sound	04.07.13		2	Sound
Health & Safety Corporate H&S	E & E		02.07.13	1		02.07.13		1	Sound
Contracts & Procurement	E & E	Adequate	05.09.13	19	Weak	25.09.13		19	Adequate
ICTCE	E & E	Adequate	18.09.13	6	Sound	25.09.13		6	Sound
Section 151 Standards	E & E	Adequate	12.12.13	16	Adequate	02.01.14		15	Not Due
ICTCE	Chief Executive Office	Sound	20.07.13	9	Sound	25.07.13		9	Sound
Health & Safety	Chief Executive Office	Sound	28.08.13	4	Sound	06.09.13		4	Sound
Contracts & Procurement	Chief Executive Office	Adequate	25.11.13	6	Adequate	16.12.13		6	Not Due
Section 151 Standards	Chief Executive Office	Sound	30.10.13	6	Sound	18.11.13		6	Not Due
Risk Management	Children & Y.P.S.	Adequate	17.07.13	3	Sound	09.08.13		3	Sound
Health & Safety	Children & Y.P.S.	Sound	30.07.13	7	Sound	08.08.13		7	Sound
ICTCE	Children & Y.P.S.	Adequate	16.10.13	11	Adequate	no response	27.11.13	11	Not Due
Anti-Fraud & Corruption	Children & Y.P.S.	Sound	25.09.13	3	Sound	no response	18.10.13	3	Sound
Anti-Fraud & Corruption	Adults,Health & SC	Sound	10.10.13	4	Sound	no response	18.12.13	4	Not Due
Risk Management	Adults,Health & SC	Sound	31.10.13	5	Sound	no response	12.12.13	5	Not Due

Site Audits

Nursery Early Years Funding	Children & Y.P.S.	Sound	07.06.13	3	Sound	25.06.13		3	Sound
Inclusion Service	Children & Y.P.S.		15.05.13	17	Adequate	28.05.13		17	Sound
Heath Training centre	Children & Y.P.S.	Adequate	27.06.13	18	Adequate	no response	21.08.13	18	Sound
Jubilee Childrens Centre	Children & Y.P.S.	Adequate	24.10.13	3	Sound	no response	20.11.13	3	Awaited
North & East Youth Service	Children & Y.P.S.	Sound	31.10.13	6	Sound	18.11.13		6	Awaited
North & East Youth Service	HR		01.11.13	3		13.11.13		3	Sound
North & East Hx Locality Team	Children & Y.P.S.		17.12.13	16	Weak	no response	07.02.14	16	Not Due
Nrth & East Hx Locality Team	HR		17.12.13	2		08.01.14		2	Not Due
Lower Vally Area Yth Ser	Children & Y.P.S.		31.10.13	7	Sound	18.11.13		7	Awaited
Lower Vally Area Yth Ser	HR		01.11.13	1		13.11.13		1	Sound
First Response Team & EDT	Children & Y.P.S.		02.01.14	16	Adequate	no response	Awaited		
First Response Team & EDT	HR		02.01.14	3		27.01.14		3	Not Due
Hebden Vale CC & UV Team	Children & Y.P.S.	Weak	20.01.14	8	Sound	27.01.14		8	Not Due

Audit Detail	Directorate	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
New Road Childrens Centre	Children & Y.P.S.	Adequate	06.02.14	6	Sound	Awaited			
Ferney Lee APH	Adults,Health & SC	Sound	09.08.13	8	Sound	19.08.13		8	Sound
Hospital Team	Adults,Health & SC	Adequate	02.10.13	9	Adequate	17.10.13		9	Awaited
Mytholm Meadows & Clement Crt	Adults,Health & SC	Adequate	1.11.13	6	Adequate	25.11.13		6	Not Due
Mytholm Meadows & Clement Crt	HR		1.11.13	1		13.11.13		1	Sound
Brighthouse Pool	Comms & Bus.Change	Adequate	13.09.13	11	Sound	24.09.13		11	Sound
5 Branch Libraries	Comms & Bus.Change	Sound	30.09.13	5	Sound	15.10.13		5	Awaited
Allotments	Comms & Bus.Change	Sound	17.09.13	4	Sound	30.09.13		4	Sound
Neighborhoods & Comm Cohesion	Comms & Bus.Change		17.01.14	12	Sound	03.02.14		12	Not Due
Car Boot Sales	E & E	Sound	19.09.13	9	Weak	no response	14.10.13	9	Adequate
Elections	Chief Execs - D&PS	Sound	14.02.14	0	Sound			n/a	n/a

Administration Audits

Construction Industry Scheme	Chief Executive Office	Sound	04.06.13	0	Sound			n/a	Sound
Env Health Income - CRM	E & E		18.04.13	2	Adequate	08.05.13		2	Sound
Env Health Income	E & E		18.04.13	11	Adequate	no response	28.05.13	11	Adequate
Transport Insurance Claims	E & E	Sound	27.06.13	2	Sound	no response	19.07.13	2	Sound
Highways Procurement and Admin	E & E		12.12.13	10	Adequate	no response	22.01.14	10	Not Due
Local Land Charges Income	Comms & Bus.Change	Sound	05.04.13	2	Sound	26.04.13		2	Sound
Customer Services Salaries	Comms & Bus.Change	Adequate	24.06.13	8	Sound	12.07.13		8	Sound
Customer Services Salaries	C&BC - HR		24.06.13	2		no response	23.07.13	1	Sound
Neighborhood Salaries	Comms & Bus.Change		27.06.13	5	Sound	09.07.13		5	Sound
Neighborhood Salaries	C&BC - HR		27.06.13	2		no response	02.09.13	2	Sound
Safer, Greener, Cleaner	Comms & Bus.Change	Adequate	15.08.13	16	Adequate	04.09.13		16	Sound
Libraries Cash Collection	Comms & Bus.Change	Sound	28.10.13	1	Sound	29.10.13		1	Sound
Purchasing/Admin	Children & Y.P.S.	Adequate	11.09.13	10	Adequate	04.10.13		10	Sound
Receiverships	Adults,Health & SC	Adequate	10.12.13	9	Adequate	31.12.13		9	Not Due
External Placements	Adults,Health & SC	Weak	16.01.14	15	Adequate	no response	Awaited		
Funerals	Adults,Health & SC	Adequate	07.01.14	1	Sound	10.01.14		1	Not Due
Reablement and Homecare	Adults,Health & SC	Adequate	23.01.14	17	Adequate	24.01.14		17	Not Due
Reablement and Homecare	C&BC - HR		23.01.14	4		11.02.14		4	Not Due

Audit Detail	Directorate	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
--------------	-------------	---	------------------------------	------------------------	---	-----------------------------------	-------------------------------------	--------------------------	----------------------------------

Contracts Audits

Amey Contract Management	E & E	Sound	15.11.13	4	Sound	no response	23.12.13	4	Not Due
CAFM	E & E		09.01.14	8	Adequate	30.01.14		8	Not Due
Winter Service Contract	E & E	Sound	11.02.14	4	Weak	Awaited			
Frozen Meals Contract	Adults,Health & SC	Weak	20.02.14	2	Sound	Awaited			

VFM/Special/One Off Audits

Procurement Transformation	Chief Executive Office		09.07.13	2	Adequate	25.07.13		2	Adequate
----------------------------	------------------------	--	----------	---	----------	----------	--	---	----------

Information Technology Audits

Development and Acquisition	Corporate ICT		05.04.13	2	Adequate	05.04.13		2	Sound
ISO27001-Asset Management	Corporate ICT		15.10.13	16	Adequate	04.11.13		16	Awaited
Incident Management	Corporate ICT		13.02.14	7	Adequate	Awaited			

Physical Follow-Up Audits

Consultants Business Case	Cross Directorate	Weak	08.04.13	2	Weak	9/4 to 23/5/13		2	Adequate
Vision System-Booking Leave	Comms & Bus.Change	Weak	04.06.13	11	Adequate	no response	16.07.13	10	Adequate
NBLC	Comms & Bus.Change	Weak	08.07.13	3	Adequate	15.07.13		3	Sound
Direct Payments	Adults,Health & SC	Weak	03.06.13	5	Adequate	11.06.13		5	Sound
Community Care Charges	Adults,Health & SC	Weak	17.12.13	7	Adequate	no response	24.01.14	7	Not Due
Ferney Lee Primary School	Children & Y.P.S.	Weak	10.02.14	6	Adequate	Awaited			
Contracts & Procurement	E & E	Weak	13.02.14	5	Adequate	Awaited			
Car Boot Sales	E & E	Weak	13.02.14	5	Adequate	Awaited			

Audit Detail	Directorate	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
--------------	-------------	---	------------------------------	------------------------	---	-----------------------------------	-------------------------------------	--------------------------	----------------------------------

INTERNAL AUDIT REPORTS ISSUED 2012-13**Administration Audits**

Community Care Charges	Adults, Health & SC		18.02.13	8	Weak	No Response	04.04.13	8	Adequate
------------------------	---------------------	--	----------	---	------	-------------	----------	---	----------

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.