

INTERNAL AUDIT REPORTS ISSUED 2014-15

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
--------------	-------------	---	------------------------------	------------------------	---	-----------------------------------	-------------------------------------	--------------------------

Fundamental Core System Based Audits

Loans & Investments	Chief Executive Office	Sound	09/04/2014	0	Sound			N/A
Creditors	Chief Executive Office	Adequate	23/04/2014	2	Sound	09/05/2014		2
Financial Ledger	Chief Executive Office	Sound	03/04/2014	1	Sound	25/04/2014		1
Fixed Assets	Chief Executive Office	Sound	08/04/2014	1	Sound	28/04/2014		1
Schools Budget Share	Chief Executive Office	Sound	24/07/2014	0	Sound			N/A
Sundry Debtors	Communities	Sound	03/04/2014	4	Sound	09/04/2014		4
Business Rates	Communities	Sound	17/04/2014	10	Sound	No response	14/05/2014	10
Council Tax	Communities	Sound	15/04/2014	4	Sound	23/04/2014		4
Payroll	Communities	Adequate	15/04/2014	7	Sound	No response	22/05/2014	7
Cashiers	Communities	Sound	14/04/2014	0	Sound	28/04/2014		N/A
Benefits	Communities	Sound	23/04/2014	2	Sound	01/05/2014		2

Other Systems

Gladstones MRM	Communities		22/04/2014	15	Adequate	12/05/2014		15
Accounts Payable	Chief Executive Office	Weak	07/05/2014	14	Adequate	09/05/2014		14
CASS	Children & Y.P.S.		28/05/2014	7	Sound	28/05/2014		7

School Audits

Warley Town School	Children & Y.P.S.	Very Good	16/04/2014	4	Very Good	08/07/2014		4
Calder High School	Children & Y.P.S.	Good	30/04/2014	10	Good	No response	18/07/2014	10
Barkisland Primary School	Children & Y.P.S.	Very Good	08/05/2014	8	Very Good	17/07/2014		8
Withinfields Primary School	Children & Y.P.S.	Very Good	23/05/2014	7	Very Good	No response	Awaited	

Christ Church CE (VA) Junior School	Children & Y.P.S.	Adequate	23/06/2014	27	weak	14/07/2014		27
St Andrew's CE (VA) Junior School	Children & Y.P.S.	Very Good	26/06/2014	5	Very Good	18/07/2014		5
Park Lane Learning Trust	Children & Y.P.S.	Good	24/06/2014	7	Good	07/07/2014		7
Carr Green Primary School	Children & Y.P.S.	Very Good	09/07/2014	6	Very Good	No response	Awaited	
Sowerby Bridge High School	Children & Y.P.S.	Very Good	Draft	7	Very Good			
Ripponden J & I School	Children & Y.P.S.	Adequate	Draft	9	Good			
Central Street Infant School	Children & Y.P.S.	Good	24/07/2014	8	Good	Awaited		
Lightcliffe CE (VA) Primary School	Children & Y.P.S.	Good	24/07/2014	4	Very Good	Awaited		

Governance Audits

Legality	Corporate Level	Adequate	16/06/2014	2	Sound	No response	22/07/2014	2
Performance Management	Corporate Level	Sound	04/07/2014	13	Adequate	17/07/2014		8
Anti-fraud & Corruption	Communities	Sound	01/07/2014	1	Sound	21/07/2014		1
Anti-fraud & Corruption	E & E	Sound	20/05/2014	1	Sound	03/06/2014		1
HR	E & E		02/07/2014	6	Adequate	16/07/2014		6
Directorate Governance	E & E	Sound	28/07/2014	4	Sound	13/08/2014		4
Section 151	E & E	Sound	11/08/2014	19	Adequate	Awaited		
Section 151	Adults, Health & SC	Sound	Draft	13	Adequate			

Site Audits

Charging Assessment Team	Adults, Health & SC		15/05/2014	8	Sound	No response	01/07/2014	8
HCF Cash Collection	Communities		16/04/2014	1	Sound	23/04/2014		1
Isdal	E & E	Adequate	29/04/2014	7	Adequate	09/05/2014		7
Temporary Accommodation	E & E		29/05/2014	11	Adequate	No response	15/07/2014	11
Rechargeable works	E & E		24/06/2014	8	Adequate	No response	25/07/2014	5

Administration Audits

Commercial Lettings	E & E	Sound	14/04/2014	4	Adequate	01/05/2014		4
---------------------	-------	-------	------------	---	----------	------------	--	---

Payroll	E & E	Adequate	01/07/2014	11	Adequate	16/07/2014		11
Payroll	HR		01/07/2014	4		No response	31/07/2014	4
Payroll	Children & Y.P.S.		29/05/2014	10	Adequate	18/06/2014		10
Payroll	HR		03/06/2014	1		No response	18/07/2014	1
Revenue Monitoring	Children & Y.P.S.		19/06/2014	5	Sound	No response	21/07/2014	5
Early Education Funding	Children & Y.P.S.	Adequate	10/06/2014	6	Adequate	19/06/2014		6
Capital Grants to Nurseries	Children & Y.P.S.	Adequate	25/06/2014	7	Adequate	15/07/2014		7
Special Education	Children & Y.P.S.	Sound	15/07/2014	7	Sound	28/07/2014		7
Troubled Families	Children & Y.P.S.		12/08/2014	4	Adequate	Awaited		
Grants to Voluntary Organisation	Communities	Adequate	09/06/2014	1	Sound	No response	02/07/2014	1
Budget Monitoring	Communities	Adequate	23/06/2014	7	Adequate	15/07/2014		7
Payroll	Adults, Health & SC	Adequate	04/08/2014	10	Adequate	Awaited		
Payroll	HR		05/08/2014	2		Awaited		

IT Audits

Communications & Operations	Comms & Bus Change	Sound	12/06/2014	11	Sound	26/06/2014		11
-----------------------------	--------------------	-------	------------	----	-------	------------	--	----

Physical Follow-Up Audits

North and East Halifax Locality	Children & Y.P.S.	Weak	26/06/2014	9	Adequate	18/07/2014		9
Community Care Charges	Adults, Health & SC	Adequate	08/07/2014	4	Adequate	No response	Awaited	

INTERNAL AUDIT REPORTS ISSUED 2013-14**Other Systems**

Carers Allow Looked After Children	Children & Y.P.S.	Weak	18/02/2014	13	Adequate	12/03/2014		12
CIS	Adults,Health & SC	Adequate	18/02/2014	14	Adequate	No response	02.06.14	14

School Audits

Riverside Junior School	Children & Y.P.S.	Good	08/01/2014	17	Adequate	No response	22/05/2014	17
Cross Lane Primary School	Children & Y.P.S.	Very Good	13/02/2014	5	Very Good	04/04/2014		5
Castlefields Infant School	Children & Y.P.S.	Weak	24/02/2014	9	Good	17/03/2014		9

Governance Audits

Contracts & Procurement	Chief Executive Office	Adequate	25/11/2013	6	Adequate	16/12/2013		6
-------------------------	------------------------	----------	------------	---	----------	------------	--	---

Site Audits

North & East Hx Locality Team	Children & Y.P.S.		18/12/2013	16	Weak	No response	07/02/2014	16
First Response Team & EDT	Children & Y.P.S.		02/01/2014	16	Adequate	No response	09/06/2014	16
New Road Childrens Centre	Children & Y.P.S.	Adequate	06/02/2014	6	Sound	No response	10/03/2014	6

Administration Audits

Building Control Fees	E & E	Sound	10/03/2014	2	Sound	12/03/2014		2
Revenue Budget Monitoring	E & E	Sound	07/04/2014	10	Adequate	No response	07/05/2014	10
External Placements	Adults,Health & SC	Weak	16/01/2014	15	Adequate	No response	28/02/2014	15
Childrens Homes' Budgets	Children & Y.P.S.	Weak	20/03/2014	4	Adequate	No response	01/05/2014	4

Contracts Audits

Amey Contract Management	E & E	Sound	19/11/2013	4	Sound	No response	23/12/2013	4
Winter Service Contract	E & E	Sound	11/02/2014	4	Weak	No response	07/03/2014	4
Frozen Meals Contract	Adults, Health & SC	Weak	20/02/2014	2	Sound	21/03/2014		1

Information Technology Audit

Incident Management	Corporate ICT		13/02/2014	7	Adequate	27/02/2014		7
---------------------	---------------	--	------------	---	----------	------------	--	---

Physical Follow-Up Audits

Community Care Charges	Adults, Health & SC	Weak	17/12/2013	7	Adequate	No response	24/01/2014	7
Ferney Lee Primary School	Children & Y.P.S.	Adequate	10/02/2014	6	Adequate	09/04/2014		6
Contracts & Procurement	E & E	Weak	13/02/2014	5	Adequate	06/03/2014		5
Car Boot Sales	E & E	Weak	13/02/2014	5	Adequate	No response	14/04/2014	5
Contracts & Procurement	Corporate	Weak	14/03/2014	1	Weak	03/04/2014		1

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 minim
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
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
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.

Control Environment at Follow-up

Sound
Awaited
Not Due
Not Due
Not Due
Sound
Sound
Awaited
Not Due
Sound
Sound

Awaited
Awaited
Not Due

Not Due
Not Due
Not Due
Not Due

Not Due
Not Due
Not Due
Not Due
Not Due
Not Due
Not Due
Not Due

Not Due
Not Due
Not Due
Not Due
Not Due
Not Due
Not Due
Not Due

Not Due
Not Due
Not Due
Not Due
Not Due

Adequate

Not Due
Not Due
Not Due
Not Due
Not Due
Not Due
Not Due
Not Due
Not Due
Not Due
Not Due
Not Due
Not Due

Not Due

Not Due
Not Due

Adequate
Not Due

Not Due
Awaited
Sound

Adequate

Not Due
Not Due
Sound

Sound
Awaited
Sound
Not Due

Sound
Not Due
Sound

Not Due

Not Due
Awaited
Sound
Adequate
Adequate

nised.

k of

of the