

**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	Control Environment at Follow-up
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**Fundamental Core System Based Audits**

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

**Other Systems**

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

**School Audits**

Warley Town School	Children & Y.P.S.	Very Good	16/04/2014	4	Very Good	08/07/2014		4	Very Good
Calder High School	Children & Y.P.S.	Good	30/04/2014	10	Good	No response	18/07/2014	10	Very Good
Barkisland Primary School	Children & Y.P.S.	Very Good	08/05/2014	8	Very Good	17/07/2014		8	Very Good
Withinfields Primary School	Children & Y.P.S.	Very Good	23/05/2014	7	Very Good	No response	17/09/2014	7	Very Good
Christ Church CE (VA) Junior School	Children & Y.P.S.	Adequate	23/06/2014	27	Weak	14/07/2014		27	Good
St Andrew's CE (VA) Junior School	Children & Y.P.S.	Very Good	26/06/2014	5	Very Good	18/07/2014		5	Very Good
Park Lane Learning Trust	Children & Y.P.S.	Good	24/06/2014	7	Good	07/07/2014		7	Very Good
Carr Green Primary School	Children & Y.P.S.	Very Good	09/07/2014	6	Very Good	No response	20/10/2014	6	Very Good
Sowerby Bridge High School	Children & Y.P.S.	Very Good	01/09/2014	7	Very Good	No response	15/12/2014	7	Not Due
Ripponden J & I School	Children & Y.P.S.	Adequate	10/09/2014	9	Good	06/10/2014		9	Very Good
Central Street Infant School	Children & Y.P.S.	Good	24/07/2014	8	Good	No response	16/10/2014	8	Very Good
Lightcliffe CE (VA) Primary School	Children & Y.P.S.	Good	24/07/2014	4	Very Good	05/11/2014		4	Very Good
Warley road Primary	Children & Y.P.S.	Good	08/10/2014	6	Good	04/12/2014		6	Not Due
Ravenscliffe High School	Children & Y.P.S.	Very Good	14/10/2014	1	Very Good	18/11/2014		1	Awaited
Woodhouse Primary	Children & Y.P.S.	Very Good	20/10/2014	3	Very Good	01/12/2014		3	Awaited
Copley Primary School	Children & Y.P.S.	Very Good	23/10/2014	7	Good	10/12/2014		7	Not Due
Lee Mount Primary	Children & Y.P.S.	Very Good	13/11/2014	8	Very Good	11/12/2014		8	Not Due
Highbury School	Children & Y.P.S.	Good	13/11/2014	10	Good	01/12/2014		10	Awaited
Todmorden J & I School	Children & Y.P.S.	Good	08/12/2014	9	Good	No response	24/02/2015	9	Not Due
St Joseph's Catholic Primary School (Brig)	Children & Y.P.S.	Very Good	18/12/2014	5	Very Good	25/01/2015		5	Not Due

Cornholme J, I & N School	Children & Y.P.S.	Good	19/12/2014	5	Very Good	12/02/2015		5	Not Due
St Andrew's CE (VA) Infant School	Children & Y.P.S.	Very Good	08/01/2015	4	Very Good	No response	Awaited		Not Due
Cragg Vale J & I School	Children & Y.P.S.	Very Good	28/01/2015	3	Very Good	No response	Awaited		Not Due
Calderdale Pupil Referral Unit	Children & Y.P.S.	Adequate	Draft						
Stubbings Infant School	Children & Y.P.S.	Good	13/02/2015	3	Very Good	Awaited			Not Due
St Mary's CE (VC) J & I School Mill Bank	Children & Y.P.S.	Adequate	27/02/2015	9	Good	Awaited			Not Due
Bowling Green Primary School	Children & Y.P.S.	Very Good	27/02/2015	4	Very Good	Awaited			Not Due

**Governance Audits**

Section 151	Adults,Health & SC	Sound	19/08/2014	13	Adequate	09/09/2014		13	Adequate
Human Resources	Adults,Health & SC	N/A	12/12/2014	7	Adequate	No response	25/01/2015	7	Not Due
Contracts	Adults,Health & SC	Sound	11/12/2014	3	Sound	No response	15/01/2015	3	Not Due
Section 151	Chief Executive Office	Sound	07/10/2014	19	Sound	27/10/2014		19	Sound
Section 151	HR		07/10/2014	3		No response	31/10/2014	3	Sound
Directorate Governance	Chief Executive Office	Sound	16/12/2014	5	Sound	No response	08/01/2014	5	Not Due
HR Policies	Chief Executive Office	N/A	17/12/2014	1	Sound	No response	09/01/2015	1	Not Due
Anti-fraud & Corruption	Communities	Sound	01/07/2014	1	Sound	21/07/2014		1	Sound
Legality	Corporate Level	Adequate	16/06/2014	2	Sound	No response	22/07/2014	2	Sound
Performance Management	Corporate Level	Sound	04/07/2014	13	Adequate	17/07/2014		8	Sound
Corporate Training	Corporate Level	N/A	27/11/2014	6	Adequate	15/12/2014		6	Not Due
Equality and Diversity	Corporate Level	Adequate	19/11/2014	4	Sound	09/12/2014		4	Not Due
Section 151	Children & Y.P.S.	Sound	17/09/2014	12	Adequate	08/10/2014		12	Sound
HR	Children & Y.P.S.	N/A	04/12/2014	4	Adequate	24/12/2014		4	Not Due
Contracts	Children & Y.P.S.	Adequate	12/12/2014	11	Adequate	09/01/2015		11	Not Due
Anti-fraud & Corruption	E & E	Sound	20/05/2014	1	Sound	03/06/2014		1	Sound
HR	E & E	N/A	02/07/2014	6	Adequate	16/07/2014		6	Sound
Directorate Governance	E & E	Sound	28/07/2014	4	Sound	13/08/2014		4	Sound
Section 151	E & E	Sound	11/08/2014	19	Adequate	29/08/2014		19	Sound

**Site Audits**

Charging Assessment Team	Adults,Health & SC	N/A	15/05/2014	8	Adequate	No response	01/07/2014	8	Adequate
Integrated Day Services	Adults,Health & SC	Sound	10/09/2014	7	Sound	11/09/2014		7	Sound
Integrated Day Services	HR		10/09/2014	3		15/09/2014		3	Sound
Adult Care District Teams	Adults,Health & SC	Sound	04/12/2014	9	Adequate	22/12/2014		9	Not Due
Adult Care District Teams	HR		04/12/2014	1		No response	12/01/2015	1	Not Due
Cousin Lane Children's Home	Children & Y.P.S.	Adequate	19/09/2014	7	Sound	No response	20/10/2014	7	Sound
Alloefield View Childrens Home	Children & Y.P.S.	Adequate	24/09/2014	11	Sound	No response	18/11/2014	11	Awaited
HCF Cash Collection	Communities	N/A	16/04/2014	1	Sound	23/04/2014		1	Sound
Public Halls	Communities	Adequate	25/09/2014	3	Sound	09/10/2014		3	Sound
Countryside and Forestry	Communities	Adequate	20/10/2014	18	Adequate	10/11/2014		18	Awaited
The Shay Catering and Bars agreement	Communities	N/A	13/11/2014	1	N/A	04/12/2014		1	Not Due
The Shay inc Sports and Physical Activities	Communities	Adequate	26/11/2014	7	Adequate	10/12/2014		7	Not Due
Hebden Bridge Visitor Centre	Communities	Adequate	07/11/2014	24	Weak	26/11/2014		23	Not Due
Hebden Bridge Visitor Centre	HR		07/11/2014	2		24/11/2014		2	Not Due
Central Library	Communities	Sound	12/12/2014	6	Sound	05/01/2015		6	Not Due
NBLC	Communities	Adequate	23/12/2014	12	Sound	05/01/2015		12	Not Due
Licences	Communities	Sound	29/12/2014	9	Sound	No response	20/01/2015	9	Not Due
Museums Visits	Communities	Sound	30/01/2015	6	Sound	No response	24/02/2015	6	Not Due

Halifax Visitor Centre	Communities	Sound	13/02/2015	4	Sound	Awaited			Not Due
Iscal	E & E	Adequate	29/04/2014	7	Sound	09/05/2014		7	Sound
Temporary Accommodation	E & E	N/A	29/05/2014	11	Adequate	No response	15/07/2014	11	Late
Rechargeable works	E & E	N/A	24/06/2014	8	Adequate	No response	25/07/2014	8	Sound

**Administration Audits**

Payroll	Adults,Health & SC	Adequate	04/08/2014	10	Adequate	21/08/2014		10	Sound
Payroll AHSC	HR		05/08/2014	2		No response	12/09/2014	2	Sound
Budgets	Adults,Health & SC	Sound	30/10/2014	3	Sound	20/11/2014		3	Awaited
Direct Payments	Adults,Health & SC	Weak	02/12/2014	15	Adequate	23/12/2014		13	Not Due
Occupational Therapy Service	Adults,Health & SC	Adequate	26/01/2015	14	Weak	17/02/2015		14	Not Due
Shared Lives Scheme	Adults,Health & SC	Sound	21/01/2015	5	Sound	12/02/2015		5	Not Due
Social Worker Recruitment	Children & Y.P.S.	N/A	02/12/2014	4	Sound	No response	07/01/2015	4	Not Due
Payroll	Children & Y.P.S.	N/A	29/05/2014	10	Adequate	18/06/2014		10	Sound
Payroll CYP	HR		03/06/2014	1		No response	18/07/2014	1	Sound
Revenue Monitoring	Children & Y.P.S.	N/A	19/06/2014	5	Sound	No response	21/07/2014	5	Sound
Early Education Funding	Children & Y.P.S.	Adequate	10/06/2014	6	Adequate	19/06/2014		6	Sound
Capital Grants to Nurseries	Children & Y.P.S.	Adequate	25/06/2014	7	Adequate	15/07/2014		7	Sound
Special Education	Children & Y.P.S.	Sound	15/07/2014	7	Sound	28/07/2014		7	Sound
Troubled Families	Children & Y.P.S.	N/A	12/08/2014	4	Adequate	14/08/2014		4	Sound
Traded Services for schools	Children & Y.P.S.	N/A	10/10/2014	7	Adequate	No response	26/11/2014	7	Awaited
Safeguarding	Children & Y.P.S.	N/A	26/11/2014	16	Adequate	No response	22/12/2014	16	Not Due
Home to School Transport	Children & Y.P.S.	Sound	12/01/2015	2	Sound	No response	17/02/2015	2	Not Due
Fostering	Children & Y.P.S.	N/A	24/02/2015	9	Sound	Awaited			Not Due
Grants to Voluntary Organisations	Communities	Adequate	09/06/2014	1	Sound	No response	02/07/2014	1	Not Due
Budget Monitoring	Communities	Adequate	23/06/2014	7	Adequate	15/07/2014		7	Adequate
Welfare Assistance	Communities	N/A	07/10/2014	1	Sound	21/10/2014		1	Sound
Driving at Works Management Checks	Corporate	N/A	24/02/2014	2	Adequate	Awaited			Not Due
Commercial Lettings	Economy & Environment	Sound	14/04/2014	4	Adequate	01/05/2014		4	Adequate
Payroll	Economy & Environment	Adequate	01/07/2014	11	Adequate	16/07/2014		11	Sound
Payroll E&E	HR		01/07/2014	4		No response	31/07/2014	4	Sound
Markets - Payroll, Purchasing and Administration	Economy & Environment	Adequate	03/11/2014	13	Adequate	No response	23/12/2014	13	Not Due
Markets - Payroll, Purchasing and Administration	HR		03/11/2014	3		No response	17/12/2014	3	Not Due
Staff Absence Insurance Scheme	Chief Executives	Sound	21/08/2014	0	Sound	N/A		0	Sound
Insurance	Chief Executives	Sound	Draft						

**IT Audits**

Communications & Operations	Comms & Bus Change	Sound	12/06/2014	11	Sound	26/06/2014		11	Sound
Meraki Wi-Fi	Comms & Bus Change	N/A	29/09/2014	4	N/A	13/10/2014		4	Not Due

**Physical Follow-Up Audits**

Community Care Charges	Adults,Health & SC	Adequate	08/07/2014	4	Adequate	No response	21/08/2014	4	Adequate
North and East Halifax Locality Team	Children & Y.P.S.	Weak	26/06/2014	9	Adequate	18/07/2014		9	Sound
Christ Church CE (VA) Junior School	Children & Y.P.S.	Weak	06/01/2015	6	Good	26/01/2015		6	Not Due
Winter Service Contract	Economy and Environment	Weak	18/12/2014	0	Sound			N/A	Sound
Review of Vision (Selima) System	Comms & Bus Change	Adequate	24/12/2014	4	Adequate	13/01/2015		4	Not Due

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.