

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	09.04.14	0	Sound			n/a	Sound
Creditors	Chief Executive Office	Adequate	23.04.14	2	Sound	09.05.14		2	Not Due
Financial Ledger	Chief Executive Office	Sound	03.04.14	1	Sound	25.04.14		1	Not Due
Fixed Assets	Chief Executive Office	Sound	08.04.14	1	Sound	28.04.14		1	Not Due
Sundry Debtors	Communities	Sound	03.04.14	4	Sound	09.04.14		4	Sound
Business Rates	Communities	Sound	17.04.14	10	Sound	no response	14.05.14	10	Not Due
Council Tax	Communities	Sound	15.04.14	4	Sound	23.04.14		4	Not Due
Payroll	Communities	Adequate	15.04.14	7	Sound	no response	22.05.14	7	Not Due
Cashiers	Communities	Sound	14.04.14	0	Sound	28.04.14		0	Sound
Benefits	Communities	Sound	22.04.14	2	Sound	01.05.14		2	Not Due

Other Systems

Gladstones MRM	Communities		15.04.14	15	Adequate	12.05.14		15	Not Due
Accounts Payable	Chief Executive Office	Weak	07.05.14	14	Adequate	09.05.14		14	Not Due
CASS	Children & Y. P.S.		28.05.14	7	Sound	28.05.14		7	Not Due

School Audits

Warley Town School	Children & Y.P.S.	Very Good	19.04.14	4	Very Good	Awaited			
Calder High School	Children & Y.P.S.	Good	24.04.14	10	Good	Awaited			
Barkisland Primary School	Children & Y.P.S.	Very Good	25.04.14	8	Very Good	Awaited			

Withinfields Primary School	Children & Y.P.S.	Very Good	28.05.14	7	Very Good	Awaited			
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Governance Audits

Anti-fraud & Corruption	E & E	Sound	20/05/2014	1	Sound	03.06.14		1	
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Site Audits

Charging Assessment Team	Adults,Health & SC		15.05.14	8	Adequate	no response	Awaited		
HCF Cash Collection	Communities		16.04.14	1	Sound	23.04.14		1	Not Due
Iscal	E & E	Sound	29.04.14	7	Sound	09.05.14		7	Not Due
Temporary Accomodation	E & E		29.05.14	11	Adequate	Awaited			
Early Education Funding	Children & YPS	Sound	Draft		Adequate				

Administration Audits

Commercial Lettings	E & E	Sound	14.04.14	4	Adequate	01.05.14		4	Not Due
Payroll	Children & Y.P.S		29.05.14	10	Adequate	Awaited			
Payroll	HR		03.06.14	1		Awaited			
Revenue Monitoring	Children & Y P S		Draft		Sound				

IT Audits

Communications & Operations	Comms & Bus Change	Sound	09.06.14	11	Sound	Awaited			
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INTERNAL AUDIT REPORTS ISSUED 2013-14**Other Systems**

Carers Allow Looked After Children	Children & Y.P.S.	Weak	18.02.14	13	Adequate	12.03.14		12	Not Due
CIS	Adults,Health & SC	Adequate	18.02.14	14	Adequate	no response	02.06.14	14	Not Due

School Audits

Ryburn Valley High	Children & Y.P.S.	Very good	8.11.13	10	Very good	no response	17.01.14	10	Very Good
Northowram Primary	Children & Y.P.S.	Very good	8.11.13	4	Very good	10.12.13		4	Very Good
St Mary's Catholic Primary	Children & Y.P.S.	Good	28.11.13	12	Good	14.01.14		12	Very Good
Riverside Junior School	Children & Y.P.S.	Good	08.01.14	17	Adequate	no response	22.05.14	17	Not Due
St Augustine's CE	Children & Y.P.S.	Weak	19.12.13	8	Good	19.12.13		8	Very Good
Ling Bob J & I	Children & Y.P.S.	Good	14.01.14	4	Very good	10.02.14		4	Very Good
Cross Lane Primary School	Children & Y.P.S.	Adequate	13.02.14	5	Very good	04.04.14		5	Not Due
Castlefields Infant School	Children & Y.P.S.	Weak	24.02.14	9	Good	17.03.14		9	Not Due

Governance Audits

Health & Safety	Corporate Level	Sound	13.11.13	2	Sound	05.12.13		2	Sound
Human Resources	Corporate Level	Sound	04.12.13	21	Adequate	no response	15.01.14	21	Adequate
Consultation	Comms & Bus.Change	Sound	11.10.13	1	Sound	29.10.13		1	Sound
Complaints & Compliments	Comms & Bus.Change	Sound	11.10.13	1	Sound	29.10.13		1	Sound
Information Management	Comms & Bus.Change	Adequate	11.10.13	2	Adequate	29.10.13		2	Sound
VFM	Comms & Bus.Change	Adequate	11.10.13	1	Adequate	29.10.13		1	Sound
Partnerships	Comms & Bus.Change	Adequate	09.01.14	5	Sound	no response	07.02.14	5	Sound
Section 151 Standards	E & E	Adequate	12.12.13	16	Adequate	02.01.14		15	Sound
Contracts & Procurement	Chief Executive Office	Adequate	25.11.13	6	Adequate	16.12.13		6	Late
Section 151 Standards	Chief Executive Office	Sound	30.10.13	6	Sound	18.11.13		6	Sound
ICTCE	Children & Y.P.S.	Adequate	16.10.13	11	Adequate	no response	27.11.13	11	Sound
Anti-Fraud & Corruption	Adults,Health & SC	Sound	10.10.13	4	Sound	no response	18.12.13	4	Sound
Risk Management	Adults,Health & SC	Sound	31.10.13	5	Sound	no response	12.12.13	5	Sound

Site Audits

Jubilee Childrens Centre	Children & Y.P.S.	Adequate	24.10.13	3	Sound	no response	20.11.13	3	Sound
North & East Youth Service	Children & Y.P.S.	Sound	31.10.13	6	Sound	18.11.13		6	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	Sound
Lower Valley Area Yth Ser	Children & Y.P.S.		31.10.13	7	Sound	18.11.13		7	Sound
First Response Team & EDT	Children & Y.P.S.		02.01.14	16	Adequate	no response	09.06.14	16	Not Due
First Response Team & ED	HR		02.01.14	3		27.01.14		3	Sound
Hebden Vale CC & UV Team	Children & Y.P.S.	Weak	20.01.14	8	Sound	27.01.14		8	Sound
New Road Childrens Centre	Children & Y.P.S.	Adequate	06.02.14	6	Sound	no response	10.03.14	6	Not Due
Hospital Team	Adults,Health & SC	Adequate	02.10.13	9	Adequate	17.10.13		9	Sound
Mytholm Meadows & Clement	Adults,Health & SC	Adequate	1.11.13	6	Adequate	25.11.13		6	Sound
5 Branch Libraries	Comms & Bus.Change	Sound	30.09.13	5	Sound	15.10.13		5	Sound
Neighbourhoods & Comm Cohesion	Comms & Bus.Change		17.01.14	12	Sound	03.02.14		12	Sound
Elections	Chief Execs - D&PS	Sound	14.02.14	0	Sound			n/a	Sound

Administration Audits

Highways Procurement and Admin	E & E		12.12.13	10	Adequate	no response	22.01.14	10	Sound
Building Control Fees	E & E	Sound	10.03.14	2	Sound	12.03.14		2	Not Due
Revenue Budget Monitoring	E & E	Sound	07.04.14	10	Sound	no response	07.05.14	10	Not Due
Receiverships	Adults,Health & SC	Adequate	10.12.13	9	Adequate	31.12.13		9	Sound
External Placements	Adults,Health & SC	Weak	16.01.14	15	Adequate	no response	28.02.14	15	Not Due
Funerals	Adults,Health & SC	Adequate	07.01.14	1	Sound	10.01.14		1	Sound
Reablement and Homecare	Adults,Health & SC	Adequate	23.01.14	17	Adequate	24.01.14		17	Sound
Reablement and Homecare	C&BC - HR		23.01.14	4		11.02.14		4	Sound
Childrens Homes' Budgets	Children & Y.P.S.	Weak	20.03.14	4	Adequate	no response	01.05.14	3	Not Due

Contracts Audits

Amey Contract Management	E & E	Sound	15.11.13	4	Sound	no response	23.12.13	4	Awaited
CAFM	E & E		09.01.14	8	Adequate	30.01.14		8	Adequate
Winter Service Contract	E & E	Sound	11.02.14	4	Weak	no response	07.03.14	4	Not Due
Frozen Meals Contract	Adults,Health & SC	Weak	20.02.14	2	Sound	21.03.14		1	Not Due

Information Technology Audits

ISO27001-Asset Mgmt	Corporate ICT		15.10.13	16	Adequate	04.11.13		16	Adequate
Incident Management	Corporate ICT		13.02.14	7	Adequate	27.02.14		7	Awaited

Physical Follow-Up Audits

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	no response	09.04.14	6	Not Due
Contracts & Procurement	E & E	Weak	13.02.14	5	Adequate	06.03.14		5	Not Due
Car Boot Sales	E & E	Weak	13.02.14	5	Adequate	no response	14.04.14	5	Not Due
Contracts & Procurement	Corporate Level	Weak	14.03.14	1	Weak	03.04.14		1	Ongoing

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 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.