

STATUS OF AUDITS STARTED DURING 2008/09

Audit	Status	Audit Opinion
Fundamental Systems		
Payroll	Final	Satisfactory
Financial Management System - Education	Final	Satisfactory
Council Tax and NDR	Final	Satisfactory
Creditors	Final Draft	Marginal
Bank Reconciliation	Final	Good
Asset Register	Final	Satisfactory
Financial Management System – General Ledger	Final	Satisfactory
ICT Financial Management System	Final	Satisfactory
Cash and Deposits and Post	Final	Satisfactory
Treasury Management	Final	Good
Supporting People	Final	Satisfactory
Debtors	Final	Satisfactory
Housing Benefit - Processing	Work in Progress	
Housing Benefit – Quality and Performance	Final	Satisfactory
Housing Benefit - Investigations	Final	Satisfactory
Non Fundamental Systems		
Payments to Independent Providers	Final	Unsatisfactory
Cash Office/Post Opening	Final	Satisfactory
Instrumental Music	Final draft	Unsatisfactory
Anti Money Laundering	Final	Satisfactory
Income from Trade Waste/Domestic waste	Draft with Manager	
Value Added Tax	Final Draft	Satisfactory
Governance and Anti Fraud		
Brockington Ramp	Final	n/a
Travel and Subsistence	Draft with Manager	
Scheme of Delegation - Corporate	Final Draft	n/a
Staff Gift and Hospitality Register	Final	Satisfactory
National Fraud Initiative	Final	Satisfactory
Other Key Systems		
Members Register of Interests and Gifts	Final	Satisfactory
Risk Management	Final draft	Marginal
Section 75 Agreements	Work In progress	
Annual Governance Statement	Draft	Satisfactory
ICT Protocols and Controls		
E-Pop Cedar E Purchasing	Final	Good
Access Controls	Final	Satisfactory
Review of Computer Systems, Data, Applications and Skills CYPD and ICT Services	Final	n/a
ISO 9001 Top level ICT Operation Procedures (QMS)	Final	Minor Non-compliance
ISO 27001 Risk Treatment (3358)	Final	Minor Non-compliance
ISO 27001 Team Compliance (3360)	Final	Minor Non-compliance

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Audit	Status	Audit Opinion
ISO 27001 Physical Security (3359)	Final	Minor Non-compliance
ISO 27001 Third Party Management (3357)	Final	Full Compliance
ISIS system	Final	N/a
Access Controls Cedar	Final	Satisfactory
Access Controls Payroll	Final	Satisfactory
Access Controls Council Tax, Housing Benefit and Non Domestic Rates	Final	Satisfactory
Performance Management		
Number of private sector dwellings returned into occupation (BVPI 64)	Final	Good
Speed of processing new claim to Housing Benefit/Council Tax Benefit. (BVPI 78a)	Final	Good
Speed of processing changes of circumstances to Housing Benefit/Council Tax Benefit. (BVPI 78b)	Final	Good
Accuracy of Housing Benefit/Council Tax Benefit (BVPI 79a)	Final	Good
Housing Waste Management (recycling) (BVPI 82a)	Final	Good
Housing Waste Management (Composting) (BVPI 82b)	Final	Good
Pedestrian crossings with facilities for disabled people (BVPI 165)	Final	Satisfactory
Average length of Stay in Bed and Breakfast (BVPI 183a)	Final	Satisfactory
Average length of stay in Hostels (BVPI 183b)	Final	Good
Local street and environmental cleanliness (BVPI 199abc)	Final	Satisfactory
Repeat Homelessness (BVPI 214)	Final	Good
Housing Strategy Statistical Appendix (HSSA) 2008 – Vacant Dwellings	Final	Satisfactory
Preventing Homelessness (BVPI 213)	Final	Good
Schools Establishment Audits (DCSF Standard)		
Trinity Primary School	Final	FMSiS Met
Riverside Primary School	Draft with Client	
St. Thomas Cantilupe C.E Primary School	Final	FMSiS Met
Blackmarston Special School	Final	FMSiS Met
Ledbury Primary School	Final	FMSiS Met
St Mary's C.E Primary School	Final	FMSiS Met
Holmer C E. Primary School	Draft with Client	
Marlbrook Primary	Final	FMSiS Met
St. Paul's C.E. Primary School	Final	FMSiS Met
Lugwardine Primary School	Final	FMSiS Met
Weobley Primary School	Audit deferred	
St. Francis Xavier R.C. School	Final	FMSiS Met
Kingstone & Thruxton Primary School	Audit deferred	
Barrs Court Special School	Final	FMSiS Met
Hampton Dene Primary	Final	FMSiS Met
Madley Primary School	Final	FMSiS Met
Much Birch C. E. Primary School	Final	FMSiS Met
Orleton C. E. Primary School	Draft with Client	
Dilwyn Primary School	Final	FMSiS Met
Broadlands Primary School	Work In progress	

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Audit	Status	Audit Opinion
The Minster - follow up	Final	FMSiS Met
Verification and Probity		
Local Area Agreement Grant	Final	n/a
Flood Grant Claim	Final	n/a
Leominster Industrial Estate Access Road	Final	n/a
Whitecross High –School and Sports Co-ordinator Grant	Final	n/a
Minster College- School and Sports Co-ordinator Grant	Final	n/a
Local Public Service Agreement LPSA	Final	n/a
GEM - ISO 14001 – General Requirements, Environmental Policy and Planning	Final	Minor Non-compliance
GEM - ISO 14001 – Implementation and Operation	Final	Minor Non-compliance
GEM – ISO 14001 - Checking	Final	Minor Non-compliance
Refuse Collection Contract	Final	Satisfactory
Shared Services Contract	Final	Satisfactory
Property Services -Contract	Work in Progress	
Recommendation Follow up		
Telephone Usage	Final	n/a
Use of ICT Contractors (no.1)	Final	n/a
ICT Petty Cash	Final	n/a
ICT FMS (no.1)	Final	n/a
Housing Performance Indicators	Final	n/a
Household Waste Management Performance Indicator	Final	n/a
Pedestrian Crossing Performance Indicator	Final	n/a
Street Cleanliness Performance Indicator	Final	n/a
Education Transport	Final Draft	n/a
Section 106	Final	n/a

Quantification and Classification of Internal Control Levels

System and Establishment Audits

Opinion	Definition
Good	A few minor recommendations (if any). No material risk identified.
Satisfactory	Minimal risk; a few areas identified where changes would be beneficial.
Marginal	A number of areas have been identified for improvement.
Unsatisfactory	Unacceptable risks identified, changes should be made.
Unsound	Major risks identified; fundamental improvements are required.

The Audit Opinion is based on a number of factors including the number of Level 1 and, to a lesser extent, Level 2 recommendations. Weighting is given to different aspects of the Audit e.g. a higher weighting for budgetary control. It is expected that larger systems and establishments will receive higher numbers of recommendations and allowance is made for this.

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Compliance Audits

Opinion	Definition
Full-Compliance	Areas reviewed met requirements
Minor Non-Compliance	Areas reviewed failed to meet requirements in some non-critical areas or opportunities for improvement were identified.
Major Non-Compliance	Areas reviewed failed to meet requirements in some critical areas

Many audits are tests of whether a standard or part of a standard has been met. Examples are GEM audits and ISO27001. Majority of compliance audits will find minor compliance.

DCSF FMSiS Standard - Toolkit Assessments

Opinion	Definition
FMSiS Met	The Standard has been met
FMSiS Awaiting SIC	The Standard will be met when the Statement of Internal Control has been signed by the Head Teacher and Chair of Governors.
FMSiS Conditional	The Standard is expected to be met in the short term
FMSiS Not Met	The Standard is not expected to be met in the short term

Schools are expected to reach a standard of financial management (FMSiS - Financial Management in Schools). The assessment reaches a conclusion of meeting the standard or not. In addition, the DCFs allow a conditional pass that means a small number of issues need addressing before a pass is issued. This is the normal status before a full pass is confirmed. "Awaiting SIC" - Some schools wait until the assessment is finished before signing the SIC. This is sensible and any schools in this status will be given a pass shortly.