

STATUS OF AUDITS STARTED DURING THE YEAR

Audit	Status	Audit Opinion
Fundamental Systems		
Statement on Internal Control-2005/6	Final	Satisfactory
Creditors	Final	Satisfactory
Education Transport	Final	Marginal
Bank Reconciliation	WIP	
Salaries and Wages- Non Education	Draft with Audit Manager	
Housing Benefit Payments	WIP	
Early Years Development	Draft with Client	
Salaries and Wages- Children Services	WIP	
ICT FMS and Procurement	Draft with Client	
FMS- Main Accounting Systems	WIP	
NDR	WIP	
Debtors	WIP	
Non Fundamental Systems		
Members Expenses/Register of Interest	Final	Satisfactory
Creditor Emergency Payments	Final	Satisfactory
Aftercare/Care Leavers Payments	WIP	
Car Loans	Draft with Audit Manager	
Performance Management		
Children Services Performance Management and Delivery of the JAR Action Plan	Final	Marginal
Performance Management Framework	Final Draft	Satisfactory
IPF-Stock Turnover –Issues per 1000 population/books per 1000 population	Final	Marginal
BVPI 109 Planning Speed	Final	Marginal
BVPI 183a Average time in Temporary Accommodation	Final	Satisfactory
HIP HSSA- Private Sector Unfit Properties Made Fit.	Final	Satisfactory
HIP HSSA- Repeat Homelessness	Draft	
IPF-Stock Level per 1,000 Population	Final	Marginal
BVPI 183b – Average time in Temporary Accommodation Hostels	Final	Satisfactory
IPF- Cost per Library Visit	Final	Satisfactory
BVPI 102 – Passenger Journeys on Busses	Final	Satisfactory
BVPI 82a – Recycling Performance	Final	Satisfactory
BVPI 165 – Percentage of Pedestrian Crossings with facilities for Disabled People.	Final	Marginal
BVPI 215 – Speed in Fixing Street Lights	Final	Marginal
BVPI 53 Home Care	Final	Satisfactory
ICT		
Adult Services- CLIX System Controls	Final	Unsatisfactory
Acquisition of Equipment	WIP	
Homepoint System	Final	Marginal
Management of Software Licences	Draft with Client	

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Audit	Status	Audit Opinion
CAPS	Draft with Client	
Establishment Audits		
Kingstone High School	Final	Satisfactory
John Kyrle High School	Final	Satisfactory
Ashperton Primary School	Draft with School	
Almeley Primary School	Final	Marginal
Much Marcle Primary School	Final	Marginal
Lady Hawkins High	Final	Marginal
Verification and Probity		
Waste Management Contract	WIP	
Whitecross SSCO	Draft with Audit Manager	
Minster SSCO	wip	
Recommendation Follow up		
Hereford Museum	Draft with Client	
E-Gateway- Audit Commission Recommendations	Draft with Client	
Value for Money		
Postage	Final	N/a
Telephones	Final	N/a

Quantification and Classification of Internal Control Levels

Control Level	Definition
Good	A few minor recommendations (if any).
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 high weighting for budgetary control. It is expected that larger systems and establishments will receive higher numbers of recommendations and allowance is made for this.