

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 | Final | Satisfactory |
| Salaries - Non Education | Final | Satisfactory |
| Housing Benefit Payments | Final | Marginal |
| Early Years Development | Final | Satisfactory |
| Salaries - Children Services | Final | Marginal |
| ICT FMS and Procurement | Final | Unsatisfactory |
| FMS- Main Accounting Systems | Final | Satisfactory |
| NDR | Final | Satisfactory |
| Cash and Deposits | Draft with Client | Good |
| Debtors | Draft | |
| Supporting People | Final | Satisfactory |
| LMS- Financial Management System | Final | Good |
| Council Tax | Draft | |
| Asset Register | Draft | Good |
| Treasury Management | Final | Good |
| Non Fundamental Systems | | |
| Members Expenses/Register of Interest | Final | Satisfactory |
| Creditor Emergency Payments | Final | Satisfactory |
| Section 106 Agreements | WIP | |
| Aftercare/Care Leavers Payments | Draft with Client | |
| Car Loans | Final | Marginal |
| Agency Payments – Adult Services | WIP | |
| Market Fees and Charges | Final | Unsatisfactory |
| Management of Property Portfolio | WIP | |
| Governance | | |
| Contract Tendering /Monitoring – Environment Directorate | WIP | |
| Contract Tendering /Monitoring –Adult and Community Directorate | Draft | |
| Contract Tendering /Monitoring – Resources Directorate | Draft | |
| Delegation Arrangements | WIP | |
| Performance Management | | |
| Children Services Performance Management and Delivery of the JAR Action Plan | Final | Marginal |
| Performance Management Framework | Final | 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 | Final | Satisfactory |

STATUS OF AUDITS STARTED DURING THE YEAR

| Audit | Status | Audit Opinion |
|--|--------------------------|----------------------|
| Made Fit. | | |
| 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 | Final | Satisfactory |
| Homepoint System | Final | Marginal |
| Management of Software Licences | Draft with Client | |
| CAPS | Final | Marginal |
| Fire-Wall Security | Draft with Client | Satisfactory |
| Back up and Recovery | Final | Satisfactory |
| 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 |
| Garway School | WIP | |
| Fairfield High | WIP | |
| John Kyrle High | Draft with Audit Manager | |
| Bishop of Hereford Bluecoat | WIP | |
| John Masefield High | WIP | |
| Verification and Probity | | |
| Waste Management Contract | Final | N/a |
| Whitecross SSCO | Final | N/a |
| Minster SSCO | Final | N/a |
| Diversity- The Equality Standard | Draft | |
| 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 |
| Risk Management | | |
| Risk Management Framework | WIP | |

STATUS OF AUDITS STARTED DURING THE YEAR

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.