

## STATUS OF AUDITS STARTED DURING THE YEAR

<b>Audit</b>	<b>Status</b>	<b>Audit Opinion</b>
<b>Fundamental Systems</b>		
Bank Reconciliation	Final	Good
Housing Benefit	WIP	
Statement on Internal Control 2006/07	Final	Satisfactory
Payroll Non-Education	WIP	
Main Accounting System	WIP	
Council Tax	WIP	
Creditors	Draft with Client	
ICT Financial Management System	WIP	
<b>Non Fundamental Systems</b>		
Management of Property	WIP	
Lifelong Learning	Final	Good
Agency Payments – Adult Services	Final	Satisfactory
Anti Money Laundering	Final	Satisfactory
<b>Governance</b>		
Delegations Arrangements – Directors Responsibilities	Draft with Client	
<b>Performance Management</b>		
Housing (BVPI 183a, 183b, 214 and HSSA Return)	Final	Marginal
Household Waste Management (BVPI 82a and 82b)	Final	Satisfactory
Pedestrian Crossings (BVPI 165)	Final	Marginal
Street Cleanliness (BVPI 199)	Final	Marginal
Libraries – Cost per visit and Library Survey	Draft with Client	
<b>Establishment Audits</b>		
Kingstone High School (DfES Standard)	Final	On target to be met in the short term
John Kyrle High School (DfES Standard)	Final	Standard met
Aylestone High (DfES Standard)	Final	On target to be met in the short term.
Wyebriidge Sports College (DfES Standard)	Final	On target to be met in the short term.
Weobley High (DfES Standard)	Final	On target to be met in the short term.
Lady Hawkins High (DfES Standard)	Final	Unlikely to be met in the short term.
Wigmore High (DfES Standard)	Final	Unlikely to be met in the short term.
Queen Elizabeth High (DfES Standard)	Final Draft	Unlikely to be met in the short term.
St. Marys High (DfES Standard)	Final	Standard met
Whitecross High (DfES Standard)	Final	On target to be met in the short term
Fairfield High (DfES Standard)	Final	On target to be met in the short term
Minster College (DfES Standard)	Final	Unlikely to be met in the short term.
Bishop of Hereford Bluecoat (DfES Standard)	Final	Standard met
John Masefield High (DfES Standard)	Final	On target to be met in the short term
<b>Verification and Probity</b>		
Drugs Forum – Partnership Management	Final	Unsatisfactory
Local Area Agreement – Grant	Final	N/a
Drugs Forum Management	Final	Unsatisfactory

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<b>Audit</b>	<b>Status</b>	<b>Audit Opinion</b>
ICT Petty Cash	Final	Marginal
Whitecross High – School & Sports Co-ordinator Grant	Final	N/a
Minster College – School & Sports Co-ordinator Grant	Final	N/a
<b>Contracts</b>		
Contract letting & Monitoring – Learning Disabilities	Final	Satisfactory
Contract – Ross-on-Wye Flood Alleviation Scheme	Final	Satisfactory
ICT – Use of Contractors	Final	Unsound
Jarvis Contract	Draft	
Customer Relations Management System (CRM)	WIP	
<b>Special Investigation</b>		
Officer ICT Expenses	Final	N/a
ICT Contractors Expenses	Final	N/a
Managed Learning Platform/Virtual Learning Environment	WIP	
<b>Recommendation Follow up</b>		
Control of ID Cards	Draft with Manager	
ICT FMS 2006/07	Final	N/a
Car Loans	Final	N/a
Market Fees and Charges	Final	N/a
<b>Risk Management</b>		
Risk Management Framework	Final	Satisfactory

## Quantification and Classification of Internal Control Levels

<b>Control Level</b>	<b>Definition</b>
<b>Good</b>	<b>A few minor recommendations (if any).</b>
<b>Satisfactory</b>	Minimal risk; a few areas identified where changes would be beneficial.
<b>Marginal</b>	<b>A number of areas have been identified for improvement.</b>
<b>Unsatisfactory</b>	Unacceptable risks identified, changes should be made.
<b>Unsound</b>	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.