

**HEREFORDSHIRE COUNCIL
AUDIT PLAN 2009-10**

AUDIT AREA	Status	Audit Opinion
a. FUNDAMENTALS		
Bank Reconciliation	Final	Good
Creditors	Final	Satisfactory
Payroll (Corporate and Education)	Draft with Client	<u>Satisfactory</u>
Debtors	Work In Progress	
Council Tax and NDR	Work In Progress	
Supporting People	Work In Progress	
Education LMS and Finance	Draft with Client	Satisfactory
b. NON-FUNDAMENTALS		
Deputy Chief Executive		
Out of Hours Payments - Corporate	Final	Satisfactory
Resources Directorate		
Industrial Estate Income	Draft with Client	Satisfactory
Children Services Directorate		
The Hereford Academy - Transfer of Assets	Final	Satisfactory
Pupil Numbers	Draft with Client	Satisfactory
Environment and Culture Directorate		
Waste Contract Management-PFI	Final	Satisfactory
Trade and Domestic Waste	Final	Marginal
Integrated Commissioning Directorate		
Integrated Commissioning Budgetary Control/Monitoring	Draft with Manager	
Regeneration Directorate		
Homeless Persons Loans	Draft with Client	
c. GOVERNANCE AND ANTI-FRAUD		
Travel and Subsistence	Final	Marginal
National Fraud Initiative Creditor Matches	Draft with Manager	
National Fraud Initiative – Payroll/V.A.T/Other	Draft with Manager	
Annual Governance Statement	On going	
Procurement and Contract Procedures – Resources	Final	Marginal
Staff Loans	Draft with Client	
Staff Register of Gifts	Draft with Client	
Amey/Property Services In Scope Works	Final	Satisfactory
Community Network Procurement	Final	Good
Anti-fraud Policy	Final	N/a
d. OTHER KEY SYSTEMS		
Section 75 Agreements	Draft with Client	
Audit & Corporate Governance Committee	Ongoing	
Member Allowances/Register of Interests and Gifts(2008/09)	Final	Satisfactory
Members Expenses (April to July 2009)	Final	Satisfactory
Members Expenses (August 2009 to November 2009)	Draft with Client	
ISIS Payments	Draft with Client	
CRB Checks	Work in progress	
e. ICT PROTOCOLS AND CONTROLS (COUNCIL-WIDE)		
ISO 27001 Technical Compliance	Draft with Client	
ISO 27001 Physical Security	Final	Full - Compliance
ISO 27001 3 rd Party Management	Final	Full - Compliance

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ISO 27001 Business Continuity	Final	Minor Non Compliance
Frameworkki System	Draft with Client	
Access Controls (CTac, HB,NDR Payroll)	Work in progress	
Access Controls (Cedar, E pops)	Work in progress	
f. ESTABLISHMENT VISITS		
Llangrove Primary School	Final	Unsound
Minster College	Work in progress	
Schools Establishment Audits (DCSF Standard)		
Weobley Primary School	Final	FMSiS Not Met
Pembridge C.E Primary School	Final	FMSiS Conditional
Wigmore High/Primary School	Final	FMSiS Met
Lady Hawkins High School DCSF Toolkit	Final	FMSiS Met
Leominster Junior School	Final	FMSiS Met
Bodenham St. Michaels C.E Primary School	Draft with client	
Burley gate C.E. Primary School	Final	FMSiS Met
Eardisley C.E. Primary School	Final	FMSiS Met
Goodrich C.E. Primary School	Final	FMSiS Met
St. James' C.E Primary School	Final	FMSiS Not Met
Wellington Primary School	Final	FMSiS Met
Canon Pyon C.E. Primary School	Final	FMSiS Not Met
Kimbolton St. James Primary School	Final	FMSiS Met
Ewyas Harold Primary School	Final	FMSiS Met
Garway Primary School	Final	FMSiS Met
Brookfield Special School	Final	FMSiS Conditional
Kingsland C.E Primary School	Final	FMSiS Met
Kingstone & Thrupton Primary School	Draft with Client	
Luston Primary School	Final	FMSiS Met
Gorsley Goffs Endowed Primary School	Final	FMSiS Met
St. Martin's Primary School	Draft with Manager	
Leintwardine Endowed Primary School	Final	FMSiS Met
Ashperton Primary School	Final	FMSiS Met
Marden Primary School	Final	FMSiS Met
Orieton Primary School	Final	FMSiS Conditional
Riverside Primary School	Final	FMSiS Met
Eastnor Parochial Primary School	Draft with Manager	
Leominster Ivington C.E. Primary	Draft with client	
Kington Primary	Final	FMSiS Met
g. VERIFICATION AND PROBITY		
Good Environmental Management(GEM)	Final	Minor Non Compliance
Corporate Impacts - Procurements	Draft with client	
Good Environment Management PCT Gap Analysis	Draft with client	
h. RECOMMENDATION FOLLOW UP		
Waste Management Contract	Draft with client	
i. PERFORMANCE MANAGEMENT		
National Indicator 181 Housing Benefit/Council Tax Right Time Indicator	Final	Satisfactory
National Indicator 135 Carers Receiving Needs	Final	Unsatisfactory

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AUDIT AREA	Status	Audit Opinion
Assessments		
LPSA Grant Claim	Draft	

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.

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

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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.