Crawley Borough Council
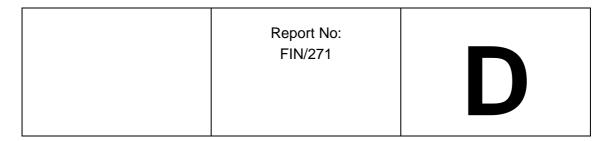
	Report No: FIN/271	**D**

Report to Audit and Governance Committee

27th June 2012

Internal Audit Progress Report as at 15th June 2012

Incorporating the Audit and Risk Section's Annual Report for 2011/12

1.   Key Points

1.1   The purpose of this report is primarily to update the Committee on progress towards the completion of :-

o   2011/12 Internal Audit Plan; and

o   to report on the progress made in implementing previous recommendations.

This report also incorporates the Internal Audit Annual Report 2011/2012 at Appendix B.

2.   Recommendation

2.1   The Committee is asked to receive the report and to note progress to date.

Gillian Edwards
Audit and Risk Manager

3.   Background

<u>Work Completed</u>

3.1   Since the last progress report, as at 29th February 2012 the following reviews have been **completed:**

Audit Title	Audit Opinion
Year-end testing for Audit Commission: o Cash and Bank o Estateman o General Ledger o Housing Rents o Treasury Management	Not applicable – the Audit Commission will report on these as part of their year end testing.
Reprographics	Superseded
The Hawth Tender – transition	Full Assurance
Budgetary Control	Full Assurance
Payroll Audit 2010/11 Follow Up	No assurance
Review of Rent Deposit Scheme Write Offs	N/A
Council Tax	Full assurance
NNDR	Full assurance
ICT Service and Continuity Management	No assurance
Payroll work for Audit Commission – due to weakness in access controls	Passed to Audit Commission – they will report on this in due course
Section 106 Agreements	Full Assurance

<u>Work in Progress</u>

3.2   The reviews in progress and other work that we have undertaken in the period are shown at Appendix A.

3.3   <u>High priority findings in this period</u>

IT Service Continuity Audit 2011/12

All divisions within Crawley Borough Council are dependent upon the PC, with its associated hardware and software, to carry out their functions and to achieve the Council's strategic aim and objectives. It is therefore essential that there are robust contingency arrangements in place in the event of failure of IT systems.

For this action to be as seamless as possible careful planning, and subsequent testing is required to ensure delays in service are kept to a minimum thereby reducing any loss or damage to the Council that may occur due to the non availability of services.

During this review, undertaken by the Senior Auditor, under the guidance of Haines Watts, Chartered Accountants who we 'buy in' our IT audits, 4 findings of a high priority were identified. Details of these findings are shown below:

<u>Risk Assessment</u>

Prior to a business impact assessment it would be expected that a formal risk assessment would have been carried out in order to identify the possible causes of a systems failure which might require the disaster recovery plan to be put into full or partial operation, or recovery from backed up data. During a meeting with the Service Delivery Manager confirmation was obtained that no such risk assessment has been undertaken.

Whilst it is acknowledged that resilience controls have been built into the systems during development no assurance can be given that every eventuality has been covered.

A recommendation was made that a formal risk assessment should be undertaken to identify possible causes of different levels of systems failure to ensure as far as is possible that all eventualities have been catered for. This has been agreed by management and it was started in April 2012, with a completion date of 30th June set.

<u>Transaction Logs</u>

A transaction log records all the transactions taking place for all Council databases. These logs are stored on Servers within the Town Hall site rather than on server in an alternative location. These then get backed up overnight along with all the systems and databases held on the servers. The actual back up is made overnight, and taken offsite the following day. For example The information stored as at the end of Monday, will be backed up Monday night, and taken for offsite storage some time on Tuesday.

Depending on the timing of any "disaster" and the type of disaster, data loss may be limited to just Tuesday's transactions, or in addition Monday's transactions, if it has not been removed from the Town Hall. There is therefore a risk that more than one full day's worth of information can be lost.

A recommendation was made that transaction logs should be written off site in real time to ensure that the current day's activities can be recovered in the event of significant disaster. It was agreed that ICT will mitigate the risks by adjusting the backup tape schedule if necessary, to be done immediately. In addition, ICT will also work with their partners in West Sussex on a longer term basis with a view to moving backups off site together with other disaster recovery measures.

<u>Recovery of files</u>

It is crucial that files can be recovered upon demand to enable all areas of the Council to function in the case of loss of data etc. However it was found that there is no periodic schedule of recovering data of identified critical systems, therefore no assurance can be given that recovery of a sufficient level of data can be attained in order to allow the continuation of business with the minimal disruption.

With no periodic recovery testing, and varying degrees of IT knowledge held by all non IT staff around the Council, Management expectation regarding the level of data that can be restored, or lost, and the time in which data or systems will be made available may exceed what is actually attainable. Additionally, there has been no communication regarding how much data can be recovered, or lost, and the length of time recovery may take. This lack of knowledge could have an effect upon the

business impact analysis if managers are making assumptions about the satisfactory point of recovery, and the time taken for the recovery.

Managers need to be clear that irrespective of whether there as been a significant disaster, or some form of data corruption, what can be recovered and how soon in order to produce adequate disaster recovery procedures.

A recommendation was made that there should be a schedule of recovery testing for critical systems to give assurance of recovery levels and times of recovery. It was agreed that ICT will set up a recovery testing schedule and will target the top 3 critical systems for on site recovery. This will commence in April 2012, to be complete by the end of Sept 2012. We will follow up progress and report back to this Committee in September 2012.

It was also recommended that data recovery times and levels be communicated to Senior Managers to assist in departmental disaster recovery planning. ICT have agreed that they will discuss the data recovery times and levels with managers as part of the regular ICT business liaison meetings. This will commence in April 2012 and will then be ongoing.

We will follow up progress on these findings and report back to this Committee in September 2012.

Rent Deposit Scheme Write Offs

The rent deposit scheme aims to help those in housing need to access and maintain accommodation in the private rented sector by providing a financial guarantee to landlords to cover the deposit and/or rent in advance.

Details of the amounts provided under the schemes were originally held on a number of spreadsheets, however these details were transferred to I-World in October 2010, allowing for flexibility with the payment method for customers and the production of reports monitoring the number of current cases and payment history as well as providing the case details to all areas of the Housing Team.

This piece of work was undertaken at the request of the Deputy Head of Finance who asked us to confirm that all appropriate action had been taken to recover eleven rent deposit scheme debts, totalling £8,896.24 before they were submitted for write off in December 2011. As at 12th March 2012 the total debt outstanding in respect of the rent deposit scheme was £519,123, made up of 800 individual debts.

This was an ad hoc piece of work, specifically looking at a write off request and as such, an overall audit opinion was not given. However there are two issues that we identified where action has been agreed by management to improve the control environment. These are:

o   Evidence was not always available to support decisions taken by management in respect of debts put forward for write off;
o   Debts were not always pursued in a timely manner.

We will follow up progress on these findings and report back to this Committee in September 2012.

3.4   Follow up of high priority findings from previous periods

Payroll Audit 2011/12 – Follow Up

As part of the Payroll Audit 2011/12, we undertook a review of the outstanding high priority recommendation from the previous audit.   The background to this is as follows:

During the Payroll audit last year, it was established that the Payroll Manager was able to set up a new post and new employee, link it to a bank account and make payment. We made a recommendation that in order to establish the segregation of duties that would prevent ghost employees from being set up, Payroll's access rights to set up new employees on the CHRIS 21 system and on the test system should be removed and reallocated to the HR section. This was agreed with the Head of Finance, Revenues and Benefits and the Head of People and Technology, and from 1st February 2012, responsibility for setting up all new employees was formally transferred to HR.

Whilst testing this year, we found that the Payroll Manager was still able to set up new employees as her access to the CHRIS 21 system has not been changed to prevent this.

It was therefore recommended that a new menu profile was created for the Payroll Manager and access to the screens that allow the creation of new posts and employees is limited to access level 4, being that of 'Enquiry'.

During the work with the Finance section to ensure that access levels were changed appropriately, it was found that a further two members of Payroll staff, and three members of HR staff were also able to set up new employees, make payment etc.

Changes have now been made to the system and it access is properly controlled.

As the access controls were insufficient in the whole of the financial year 2011/12, we are undertaking checks to confirm that no inappropriate payments were made. In addition, the Audit Commission have asked if we will test a small sample of employees, to confirm that they are genuine. We have undertaken this work and can report that we did not find any 'ghost' employees in the Audit Commission sample (13 items tested).

We will report the outcome of the testing across the whole year at the next meeting of this committee in September 2012.

6   Unplanned Work

6.1   There was no unplanned work during the period under review.

7.   Ward Members' Views

7.1   Internal Audit Coverage does not impact directly on any specific ward.

8.   Staffing, Financial and Legal Implications/Powers

None.

9.   Risk Implications

9.1   Identified in individual audits.

10.   Environmental Impacts

10.1   None.

11.   Links to the Sustainable Community Strategy and Corporate Plan

The proposals contained in this report relate to the following key areas of the Sustainable Community Strategy

Community Cohesion	y	Community Safety	y
Young People and Children	y	Health and Well Being	y
Older People	y	The Environment	y
The Local Economy	y	Social Inclusion	y

The following key principles are applicable:-

(i)	Working together	y
(ii)	Dignity, respect and opportunities for all	y
(iii)	Involving People	y
(iv)	Making it last	y

The report relates to the following areas in which the Council operates to enhance the town and the quality of life of local people:-

(i)	Prosperity	y
(ii)	Community	y
(iii)	Environment	y
(iv)	Value for Money	y

12.   Reasons for the Recommendation

To enable Members of the Audit and Governance Committee to review the effectiveness of the internal control framework, in line with their responsibilities under the Constitution.

Contact Officer:-   Gillian Edwards - Audit and Risk Manager
Direct Line:-   01293 438384

Internal Audit Plan 2010/11 and 2011/12

Progress Report as at 15th June 2012

Audit	Audit Plan Year	Audit Opinion-Assurance	Number of High Priority Findings	Comments
A. Work Completed in the Current Period				
Year-end testing for Audit Commission: o Cash and Bank o Estateman o General Ledger o Housing Rents o Treasury Management	2011/12	NA		The Audit Commission will report on this work as part of their year end testing
The Hawth Tender - Transition	2011/12	Full assurance		
Budgetary Control	2011/12	Full assurance		
Review of Rent Deposit Scheme Write Offs	2012/13	N/A		
Council Tax	2011/12	Full assurance		
NNDR	2011/12	Full assurance		
ICT Service and Continuity Management	2011/12	No assurance	4	
Payroll work for Audit Commission – due to weakness in access controls	2011/12	N/A		The Audit Commission will report on this work as part of their year end testing
Section 106 Agreements	2011/12	Full assurance		
Rent Deposit Scheme Write Offs	2011/12	N/A		A number of weaknesses were identified and these are included in the body of this report
B. Work In Progress				
NFI – data matching 2011.	2010/11			
FMS Computer Audit	2011/12			
Discretionary Rate Relief	2011/12			
Creditors	2011/12			
Sundry Debtors	2011/12			
Tilgate Park Tender	2011/12			
Payroll	2011/12			
Fixed Assets	2011/12			
Civil Parking Enforcement	2011/12			
Freedom of Information	2011/12			
Proactive Fraud Work	2012/13			
Gas Servicing	2012/13			
Bewbush Final Account	2012/13			
Langley Green Final Account	2011/13			
Other Work				
Investigations: CI1112.07 CI1213.01 CI1213.02 CI1213.03	 2011/12 2012/13 2012/13 2012/13			 Ongoing Ongoing Closed Closed
Audit Commission Fraud and Corruption Survey	2012/13			Complete
CIPFA Benchmarking	2012/13			Complete

Audit	Audit Plan Year	Audit Opinion-Assurance	Number of High Priority Findings	Comments
Protective Marking Scheme	2012/13			Audit and Risk Manager involvement - ongoing
Risk Management Training for Members	2012/13			Provided by Audit and Risk Manager and Head of Finance, Revenues and Benefits
Query of Disabled Facility Grants	2012/13			Ongoing
C. Follow Up Audits				
Payroll Audit 2010/11 Follow Up	2012/13	No assurance		

CRAWLEY BOROUGH COUNCIL

INTERNAL AUDIT ANNUAL REPORT 2011/2012

1.   **Introduction and Background**

Internal Audit is a key part of the Council's internal control and wider governance environment. Central to its role is assessing the adequacy and effectiveness of the systems and controls that have been put in place by management. To this end the work undertaken is designed to:

- Inform the members and senior management to what extent they can rely on the internal controls;
- To make recommendations to enhance controls where weaknesses are identified; and
- Advise individual managers on the reliability of the systems and associated controls for which they are responsible. The internal control environment comprises the whole network of systems and controls established to manage the Council to ensure that its objectives are met. It includes financial and other controls and also arrangements for ensuring that the Council is achieving value for money from its activities.

Specific requirements for Internal Audit

The requirement for an Internal Audit function in local government is detailed in the Accounts and Audit Regulations 2003 as amended by the Accounts and Audit (Amendment) (England) Regulations 2006 in that an authority must "maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with the proper internal audit practices". The guidance accompanying the legislation states that proper internal audit practices are those contained within the CIPFA Code of Practice for Internal Audit in Local Government 2003 which has been superseded by the 2006 Code of Practice.

The Code defines the way in which the internal audit service should be established and undertake its functions and applies equally to internal audit services which are provided by in-house audit teams and by external contractors who provide either partial services in support of an in-house team or the whole internal audit service.

The Code consists of 11 standards and the Audit and Risk Manager undertook an assessment to ascertain the section's compliance with the standards in March 2012. The Audit and Risk Section is substantially compliant with the Code and no further action is required in this regard.

Annual Governance Statement

A number of initiatives over recent years have raised Risk Management to the top of the Corporate Governance agenda and this remains the case. The principles of the Turnbull report are now being applied to the public sector and in recent years, the Council has been required to publish a Statement of Internal Control (SIC) alongside its annual accounts.

However the SIC was withdrawn three years ago and was replaced by the requirement to produce an Annual Governance Statement, in line with the Framework – Delivering Good Governance in Local Government, issued by CIPFA/SOLACE in 2007.

The Framework defines the principles that should underpin the governance of each local government body. It provides a structure to help individual authorities with their own approach to governance and whatever form of executive arrangements are in place, authorities are advised to test their structure against the six core principles contained in the Framework.

This report

This annual report has been produced in accordance with the requirements of the Code of Practice. It covers the effectiveness of internal control for the period 1st April 2011 to 31st March 2012.

Whilst the report contributes towards the process outlined above, it should be noted that the system of internal control can provide only reasonable assurance that, for example, assets are safeguarded, transactions authorised and properly recorded and that material errors or irregularities are either prevented or would be detected within a timely period.

It should be noted that it is not Internal Audit's responsibility to operate the system of internal control; that is the responsibility of management. Furthermore, it is management's responsibility to determine whether to accept and implement recommendations made by internal audit or, alternatively, to recognise and accept any risks arising from not taking action.

2. **Internal Audit activity during 2011/2012**

    Significant events during the year

2.1 Significant events and circumstances during the year are shown in the Annual Governance Statement 2011/2012, which forms part of the Annual Statement of Accounts.

    Factors affecting the extent of our internal audit work

2.2 There were no factors which affected the extent of our internal audit work during the year.

    The Audit Plan

2.3 Every three years, the Audit and Risk Manager produces a Strategic Audit Plan, which was presented to the Audit and Governance Committee on 16th March 2011. This covers the period 1st April 2011 – 31st March 2013.

2.4 Additionally, on an annual basis, the Audit and Risk Manager produces a one year Operational Audit Plan (taken from the Strategic Audit Plan) for consideration and approval by the Corporate Management Team and subsequently the Audit and Governance Committee. The annual plan for 2011/2012 was approved by the Audit and Governance Committee on 16th March 2011.

Main Issues Arising

2.5   All of the work of the Audit and Risk section was reported to the Audit and Governance Committee at regular intervals.

The role and work of the Audit and Governance Committee during the year

2.6   During 2011/2012 the Audit and Governance Committee had 5 members, including one member of the Cabinet.   Its function was and is to serve as the Audit Committee for the purposes of the CIPFA Code of Practice for Internal Audit in Local Government 2006.

2.7   The Audit and Governance Committee meets approximately every quarter, with the option to call meetings more frequently if required.   The main body of its work involves acceptance of the annual audit plan, monitoring the implementation of high priority findings and acceptance of Internal Audit's Annual Report.

3.   Assurance

Preamble

3.1   Internal Audit is required by the CIPFA Code of Practice 2006 to provide the Council with assurance on the whole system of internal control.   In giving our opinion it should be noted that assurance can never be absolute.   The most that the internal audit service can provide is a reasonable assurance that there are no major weaknesses in the whole system of internal control.   In assessing the level of assurance to be given we have taken into account:

(a)   the findings arising from audits undertaken during 2011/2012 and in previous years;
(b)   the results of management action taken in respect of recommendations made in audits from the current and previous years;
(c)   whether or not any high or medium priority recommendations have not been accepted by management, and the consequent risks;
(d)   the effects of any material changes in the Council's objectives or systems;
(e)   matters arising from previous reports of the external auditor;
(f)   whether or not any limitations have been placed on the scope of internal audit;
(g)   whether or not there have been any resource constraints that may impinge on the head of internal audit's ability to meet the full audit needs of the Council; and
(h)   what proportion of the audit needs has been covered to date.

3.2   The matters raised in this report are only those which came to our attention during our internal audit work during the course of the year and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all improvements that may be required.

Overall assurance

3.3 In our opinion, for the 12 month period to 31st March 2012 the Council had an adequate, effective and reliable framework of internal control which provides reasonable assurance regarding the effective and efficient achievement of the Council's objectives.

3.4 Internal Audit has made a number of recommendations classed as high priority during 2011/2012 and these have been reported to both CMT and the Audit and Governance Committee throughout the year.

3.5 We have also reported on progress towards the implementation of recommendations classified as high.

Operational assurance

3.6 The internal audit service examined systems operating to achieve the Council's objectives in several areas.

3.7 During the conduct of our audit work we have had regard to the following objectives of internal audit:

(a) to review and appraise the soundness, adequacy and application of the whole system of internal control;
(b) to ascertain the extent to which the whole system of internal control ensures compliance with established policies and procedures;
(c) to ascertain the extent to which the assets and interests entrusted to or funded by the Council are properly controlled and safeguarded from losses of all kinds;
(d) to ascertain that information is reliable as a basis for the production of financial, statistical and other returns;
(e) to ascertain the integrity and reliability of information provided to management including that used in decision making; and
(f) to ascertain that systems of controls are laid down and operate to achieve the most economic, efficient and effective use of resources.

3.8 The level of assurance given by an individual audit is directly related to the significance of the findings and categories given to the resultant recommendations. The findings and recommendations ranked as high were reported in detail to the Audit and Governance Committee.

3.9 A summary of the reviews completed during 2011/2012 and recommendations made were presented to the Audit and Governance Committee at every meeting held in that year.

Summary of Internal Audit Coverage 2011/2012

Audit Area	Budget/ days	Overall Opinion	Number of recommendations by Priority			Findings reported to Audit & Governance	Comments
			High	Medium	Low		
Walled Garden Café 2010/11	5	No Assurance	2	2		29.6.11	
Treasury Management 2010/11	8	Full Assurance				29.6.11	
NNDR 2010/11	10	Substantial Assurance		1	1	29.6.11	
Cash and Bank 2010/11	8	Full Assurance				29.6.11	
Council Tax 2010/11	8	Full Assurance				29.6.11	
Audit Commission Year End Testing 2010/11: • Sundry Debtors • Creditors • General Ledger	15	Full Assurance				29.6.11	Reported by Audit Commission separately
IT Risk Assessment – Haines Watts 2010/11	5	N/A				29.6.11	Used as basis of ICT Audit plan for 2011/12
EIM Document Imaging 2010/11 – HR and Payroll	5	N/A				29.6.11	Involved in the project up to and beyond its implementation

Audit Area	Budget/ days	Overall Opinion	Number of recommendations by Priority			Findings reported to Audit & Governance	Comments
			High	Medium	Low		
Investigation – possible misuse of Council property 2010/11	10	No assurance	3	2		29.6.11	No disciplinary action taken – recommendations made and agreed by management
Ad hoc advice to Crawley Homes 2010/11	5	N/A				29.6.11	
NFI Data Matching 2010/11	20	Reported directly to the NFI				21.9.11	
Business Continuity Planning 2010/11		N/A				21.9.11	Superseded
Procurement Audit 2010/2011 – Follow Up of 2009/2010 audit and additional testing	15	Limited assurance	6	5		21.9.11	Report not issued due to the convening of the Procurement Workshop
Audit Commission Year End Testing 2010/11: • Fixed Assets	5	N/A				21.9.11	Reported by Audit Commission separately
Vehicles 2011/12	8	Full Assurance			1	21.9.11	
Community Wardens – Fixed Penalty Notices 2011/12	5	Full Assurance				21.9.11	
Commercial Properties 2011/12	15	Full Assurance		1	1	21.9.11	

Audit Area	Budget/ days	Overall Opinion	Number of recommendations by Priority			Findings reported to Audit & Governance	Comments
			High	Medium	Low		
Procurement Audit 2011/12		N/A		1		21.9.11	Superseded by Procurement Workshop initiated by the Chief Executive – findings from the Procurement Audit informed the scope of the workshop
Business Continuity Planning 2011/12		N/A				21.9.11	Superseded by action taken by management
Grants to Communities and Voluntary Organisations 2011/12	10	Full Assurance		1		21.9.11	
Payroll 2010/11	13	Limited assurance	4	2	1	13.12.11	
Insurance 2011/12	8	Full Assurance		1		13.12.11	
ICT Strategy 2011/12	8	Full Assurance				13.12.11	
Disabled Facility Grants 2011/12	8	Substantial Assurance		3		13.12.11	
Bribery Act 2011/12	5	Substantial Assurance		3		13.12.11	
Investigation CI1112.08 – serious complaint from member of the public	8	N/A				13.12.11	Allegations not upheld
Server Virtualisation and VMware Security 2011/12	6	Substantial Assurance		1	1	13.12.11	

Audit Area	Budget/ days	Overall Opinion	Number of recommendations by Priority			Findings reported to Audit & Governance	Comments
			High	Medium	Low		
Updated Whistle Blowing Policy 2011/12	5					14.3.12	Approved by the Audit and Governance Committee
Updated Anti-Fraud and Corruption Policy	5					14.3.12	Approved by the Audit and Governance Committee
NFI Data Matching 2011/12	25	Reported separately to NFI				14.3.12	
Reprographics 2011/12						14.3.12	Superseded
Rent Deposit Scheme 2011/12 – to review controls after weaknesses identified by staff member	8	N/A	2			14.3.12	
Hawth Tender – Processes and Procedures 2011/12	15	Full Assurance				14.3.12	
DWP CIS Procedures 2011/12	8	Full Assurance				14.3.12	
IT Procurement and Supplier Management 2011/12	7	Full Assurance				14.3.12	
Investigation into Benefit Overpayments 2011/12	5	N/A	4	1		14.3.12	This was reported as a Part B publication and is also the subject of further investigation
Street Cleansing 2011/12	8	Substantial Assurance		3	1	14.3.12	

Audit Area	Budget/ days	Overall Opinion	Number of recommendations by Priority			Findings reported to Audit & Governance	Comments
			High	Medium	Low		
Community Centres 2011/12	8	Substantial Assurance	2			14.3.12	
Council Tax	10	Full Assurance				14.3.12	
NNDR	10	Full Assurance	2			14.3.12	
Housing Benefits	15	Full Assurance				14.3.12	
Section 106 Agreements	8	Full Assurance				14.3.12	
Maidenbower Pavilion	25					14.3.12	This was reported as a Part B publication to the Audit and Governance Committee
Preparation of 2012/13 Annual Audit Plan	8					14.3.12	Approved by the Audit and Governance Committee on 14th March 2012

Audit Area	Budget/ days	Overall Opinion	Number of recommendations by Priority			Findings reported to Audit & Governance	Comments
			High	Medium	Low		
Audit Commission Year End Testing 2011/12: • Cash and Bank • Estateman • General Ledger • Housing Rents • Treasury Management	25						Passed to Audit Commission in February and March 2012 – will be reported to the Audit and Governance Committee in due course
Tilgate Park Tender 2011/12				3	1		Ongoing at 31.3.12 – will be reported to the Audit and Governance Committee in due course
ICT Service and Continuity Management 2011/12							Ongoing at 31.3.12 – will be reported to the Audit and Governance Committee in due course
Budgetary Control 2011/12							Ongoing at 31.3.12 – will be reported to the Audit and Governance Committee in due course

Audit Area	Budget/ days	Overall Opinion	Number of recommendations by Priority			Findings reported to Audit & Governance	Comments
			High	Medium	Low		
Payroll 2011/12							Ongoing at 31.3.12 – will be reported to the Audit and Governance Committee in due course
Creditors 2011/12							Ongoing at 31.3.12 – will be reported to the Audit and Governance Committee in due course
Sundry Debtors 2011/12							Ongoing at 31.3.12 – will be reported to the Audit and Governance Committee in due course
FMS Computer Audit 2011/12							Ongoing at 31.3.12 – will be reported to the Audit and Governance Committee in due course
Investigation CI1112.07							Ongoing at 31.3.12 – will be reported to the Audit and Governance Committee in due course

Audit Area	Budget/ days	Overall Opinion	Number of recommendations by Priority			Findings reported to Audit & Governance	Comments
			High	Medium	Low		
Review of Rent Deposit Scheme Write Offs 2011/12							Ongoing at 31.3.12 – will be reported to the Audit and Governance Committee in June 2012
NFI Council Tax to Electoral Register Data Matching							Ongoing at 31.3.12 – will be reported to the Audit and Governance Committee in June 2012
Discretionary Rate Relief 2011/12							Ongoing at 31.3.12 – will be reported to the Audit and Governance Committee in June 2012