

**INTERNAL AUDIT - END OF YEAR PROGRESS REPORT 2010 - 11  
SUMMARY OF REVIEWS AND AUDIT OPINIONS**

**Appendix 3**

System Review	Report Issued		Opinion	Action Plan in Place
	Draft - D Final - F	Date		
Capital Accounting Arrangements 09/10	F	13-Jan-11	Good Standard	✓
CareFirst - Care Leavers (CYPS) 10/11	D	1-Mar-11	Good Standard	
CareFirst - Child Independent Placements 09/10	F	4-Aug-10	Good Standard	✓
CareFirst 6 (Children)/ Programme Board/Follow up	F	28-Jun-10	N/A	✓
CareFirst - Dom Care 09/10 (Follow-Up)	F	18-Oct-10	N/A	N/A
Cash Collection 09/10	F	26-Apr-10	Good Standard	✓
Cash Collection 10/11	F	31-Mar-11	High Standard	✓
Commercial Rents 09/10 (Follow-Up)	F	22-Jun-10	N/A	N/A
Concessionary Fares 09/10	F	24-Jun-10	Improvements Required	✓
Concessionary Fares 09/10 (Follow-Up)	F	31-Mar-11	N/A	✓
ContactPoint	F	1-Jul-10	Compliance Certificate Issued	N/A
Corporate Business Continuity	D	16-Mar-11	Good Standard	
Corporate Information Management	F	30-Sep-10	Fundamental Weaknesses	✓
Council Tax 10/11	D	31-Mar-11	Good Standard	
CRB Disclosure Checks 09/10	F	13-Aug-10	Good Standard	✓
CRB & Independent Safeguarding Authority (inc CRB 09/10 Review Follow-Up)	D	30-Mar-11	Good Standard	
Creditors 10/11	F	3-Feb-11	Good Standard	✓
Data Quality (Community Services)	F	20-Oct-10	Improvements Required	✓
Data Quality (CYPS)	F	30-Mar-11	Improvements Required	✓
DCal 09/10 Follow-Up	D	17-Mar-11	N/A	N/A
Debtors 10/11	F	25-Mar-11	Good Standard	✓
Devonport Regeneration Community Partnership 09/10	F	26-Jul-10	Good Standard	✓
Direct Payment Financial Monitoring - Follow-Up 09/10	F	12-May-10	N/A	✓

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Fleet and Garage 09/10	F	24-May-10	Improvements Required	✓
Fleet and Garage 09/10 (Follow-Up)	D	17-Mar-11	N/A	N/A
Governance/Monitoring of Capital Programme 10/11	F	30-Mar-11	Good Standard	✓
Housing Retained Services - Choice Based Lettings 09/10	F	11-Oct-10	Improvements Required	✓
Housing Retained Services - Choice Based Lettings 09/10 (Follow-Up)	F	31-Mar-11	N/A	N/A
HR / Payroll System 09/10	F	24-May-10	Good Standard	✓
HR / Payroll System (inc IT review) 10/11	D	31-Mar-11	High Standard	
Information Governance (Government Connect) 09/10	F	13-May-10	Improvements Required	✓
Information Security	F	3-Mar-11	Improvements Required	✓
LAA - National Indicator Set 09/10	F	13-Sep-10	Improvements Required	✓
LAA - National Indicator Set (Performance Reward Grant)	F	19-Jan-11	Assurance Given	N/A
Loans and Investments 09/10	F	29-Jun-10	Good Standard	✓
Loans and Investments 10/11	D	28-Mar-11	Good Standard	
Local Safeguarding Childrens Board 09/10 (Follow-Up)	F	9-Mar-11	N/A	N/A
Main Accounting System 09/10	F	8-Jul-10	Good Standard	✓
Main Accounting System 10/11	D	31-Mar-11	Good Standard	
Main Accounting System IT Review 09/10	F	8-Jul-10	Good Standard	✓
Management of Partnerships	F	18-Nov-11	Improvements Required	✓
Material Systems IT Review 09/10	F	5-May-10	Improvements Required	✓
Material Systems IT Review 10/11	D	24-Mar-11	Good Standard	
Mt Edgcumbe – End of Year Accounts 09/10	F	14-Jun-10	Good Standard	✓
Mt Edgcumbe Trading 10/11	F	25-Mar-11	Improvements Required	✓
National Non Domestic Rates 10/11	F	14-Feb-11	Good Standard	✓

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National Stroke Strategy Grant 09/10	F	3-Jun-10	Assurance Given	N/A
New Burdens Grant 09/10	F	28-Jun-10	Assurance Given	N/A
New Growth Points Grant 09/10	F	8-Jun-10	Assurance Given	N/A
Parks Services – Equipment Store 09/10 (Follow-Up)	F	25-Oct-11	N/A	N/A
Revenues & Benefits Cheque Payments	F	10-Sep-10	Assurance Given	✓
Schools PFI Contract Monitoring 09/10 Review - Follow-Up	F	1-Sep-10	N/A	N/A
Security Services Contract 09/10	F	3-Sep-10	Improvements Required	✓
Supporting People 09/10	F	20-Apr-10	High Standard	✓
Supporting People Grant 09/10	F	20-Apr-10	Assurance Given	N/A
Trade Waste 09/10 (Follow-Up)	F	2-Jun-10	N/A	N/A
Urban Bus Challenge Grant 09/10	F	27-Jul-10	Assurance Given	N/A
Waste Management - Interim Solution 09/10 Review - Follow-Up	F	2-Jun-10	N/A	N/A

**INTERNAL AUDIT - SIX MONTH PROGRESS REPORT 2009 - 2010**  
**Audit Assurance Opinion Definitions**

There are four standards of assurance used to form an opinion on a system.

These are detailed in the table below:

<b>Assurance</b>	<b>Definition</b>
High Standard.	The system and controls in place adequately mitigate exposure to the risks identified. The system is being adhered to and substantial reliance can be placed upon the procedures in place. We have made only minor recommendations aimed at further enhancing already sound procedures.
Good Standard.	The systems and controls generally mitigate the risk identified but a few weaknesses have been identified and / or mitigating controls may not be fully applied. There are no significant matters arising from the audit and the recommendations made serve to strengthen what are mainly reliable procedures.
Improvements required.	There are a number of instances where controls and procedures do not adequately mitigate the risks identified. Existing procedures need to be improved in order to ensure that they are fully reliable. Recommendations have been made to ensure that organisational objectives are not put at risk.
Fundamental Weaknesses Identified.	The risks identified are not being controlled and there is an increased likelihood that risks could occur. The matters arising from the audit are sufficiently significant to place doubt on the reliability of the procedures reviewed, to an extent that the objectives and / or resources of the Council may be at risk, and the ability to deliver the service may be adversely affected. Implementation of the recommendations made is a priority.