

Finance and Corporate Services Directorate

Appendix 1:

Internal Audit Progress Report For Seven Months Ending 31st October 2015

1. Purpose of the Report.

- 1.1 To provide a summary of Internal Audit work completed and the key issues arising from it for the seven months ending 31st October 2015.
- 1.2 To provide information regarding the performance of the Internal Audit function during the period.

2. Introduction.

- 2.1 Internal Audit produced a risk based Annual Internal Audit Plan in accordance with the UK Public Sector Internal Audit Standards (UKPSIAS). This was received by the Audit Committee at its meeting on 5 May 2015. The Plan is regularly monitored and reviewed during the year so that it provides sufficient coverage of the key risks facing the Council.
- 2.2 At the end of the financial year, Internal Audit will produce an Annual Internal Audit Report, which will provide our overall opinion on the adequacy of the Council's control environment and compliance with it during the year.
- 2.3 This report summarises the main activities of the Internal Audit function for the first seven months of 2015/16. The report is presented to the Audit Committee to enable it to fulfil its responsibility for overseeing the work of Internal Audit.

3. Legislation Surrounding Internal Audit.

- 3.1 The provision of Internal Audit is a statutory requirement for all local authorities that for the period under consideration is set out in the Accounts and Audit (England) Regulations 2015. These state:

“each principal authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

- 3.2 Internal Audit also has an important role in helping the Council to fulfil its responsibilities under s.151 of the Local Government Act 1972, which are that:

“each local authority shall make arrangements for the proper administration of their financial affairs and shall secure that one of their officers has responsibility for the administration of those affairs”.

3.3 In order to deliver its functions as determined by statute and professional standards, Internal Audit has unrestricted coverage and access to all employees, records and assets of the Council. Additionally, it has unrestricted access to, and the freedom to report to, the Commissioner Managing Director, the other Commissioners appointed by the Government, the Head of Paid Service, the Responsible Financial Officer, the Monitoring Officer and the Audit Committee. These requirements are set out in the Internal Audit Charter, which has recently been reviewed in line with the UKPSIAS and was received by the Audit Committee at its meeting on 30th September 2015.

4. Audit Planning Process.

4.1 The 2015/16 Audit Plan was produced taking account of the following:

- Analysis of the Council's risk registers.
- Examination of revenue and capital budgets.
- Cumulative audit knowledge and experience of previous work undertaken.
- Review of both Corporate and Service Plan objectives and priorities.
- Discussions with Strategic Directors and Assistant Directors.
- Knowledge of existing management and control environments.
- Professional judgement on the risk of fraud or error.
- Examination of the Corporate Improvement Plan and the Children's Services Improvement Plan.
- Review of external inspection reports, including the Independent Enquiry into Child Sexual Exploitation by Professor Jay and the Governance Inspection by Louise Casey CB.

4.2 The 2015/16 Audit Plan was approved by Audit Committee on 5th May 2015.

5. Audit Work Undertaken During the Period.

5.1 Internal Audit Opinion.

Internal Audit provides an 'opinion' on the control environment for all systems, services or functions which are subject to audit review. These will be taken into account when forming our overall annual opinion on the Council's control environment. An 'inadequate' opinion is given in any area under examination where one or more concerns of a 'fundamental' nature are identified in the area.

5.2. Summary of Findings from Audit Reviews.

Summary conclusions on all significant audit work concluded during the seven months ending 31st October 2015 are set out in **Appendix A**.

5.3 Audits with Inadequate Control Environment.

Our work concluded that the control environment was inadequate in eight areas, detailed below.

Directorate / Audit Area	Report to Mgmt.	Summary of Significant Issues
CYPS Fostering and Adoption: Extensions and Adaptations	24/09/15	The Council did not put in place legal agreements to protect a significant investment in extensions and adaptations to the homes of foster carers over a period of three years from 2011/12.
CYPS Clifton Community School	22/07/15	Weak budget management by the previous management at the school had resulted in the accumulation of a large and growing cumulative budget deficit position. Intervention by the Council has resulted in the production of a deficit reduction plan that aims to eliminate this deficit by 2018/19.
EDS Taxi Licensing Administration	26/06/15	This audit identified a number of serious issues with regard to the completion of processes leading to the issuing of operator, driver and vehicle licenses.
EDS Integrated Housing Management System	05/06/15	We have identified significant problems with the implementation of the new housing management system, including with specific aspects of its functionality and security, resulting in significant delays to implementation. Council officers worked with the developer to ensure these were resolved prior to go-live implementation.
PUBLIC HEALTH Public Health Contract Compliance: GP and Pharmacy	22/10/15	The audit identified weaknesses in current arrangements around the monitoring of compliance with safeguarding policies and standards by GPs and Pharmacies and the verification of qualifications and training of GPs and pharmacy professionals.
CORPORATE / COUNCIL WIDE Business Continuity Management	07/09/15	We reviewed the extent to which Directorates were up to date with their BCM arrangements. We found that although many had commenced the process and had varying levels of business continuity plans in place; these had not been formally recorded on the corporate BCM system. Since the issue of the draft audit report, services have been instructed to ensure that business impact analysis documents and business continuity plans are properly recorded on the central system.

Directorate / Audit Area	Report to Mgmt.	Summary of Significant Issues
INVESTIGATION: CYPS Abbey School	12/05/15	The audit confirmed the results of an external review into this issue (the Bell Report) and highlighted a number of weaknesses in the governance of the arrangement between Winterhill School and Abbey School, including: <ul style="list-style-type: none"> • No clear basis for arriving at the cost of the support package • Lack of clear lines of accountability for monitoring delivery of the support package A recommendation to strengthen governance of any future arrangements has been agreed with and implemented by management.
INVESTIGATION: EDS Voluntary Organisation Grant Claim	10/06/15	The organisation could not provide evidence that confirmed delegates' attendance at events for which the claim had been made. We were, therefore, unable to approve the claim.

5.4 Responsive Audit Work and Investigations.

In addition to our assurance work, we also investigate allegations of fraud, corruption or other irregularity and respond to requests for assistance from the various services and functions in the Council. A summary of the more significant pieces of work that have been completed in the period is provided at Appendix B.

6. Management Response to Audit Reports.

- 6.1 Following the completion of audit work, draft reports are sent to the responsible Service Manager to obtain their comments as to the factual accuracy of the report and their agreement to the implementation of recommendations. This results in the production of an Action Plan, containing details of implementation dates and the officers responsible for delivery of each agreed action. Before the issue of the final report, agreement is also obtained from the relevant Assistant Director. Final reports, incorporating an agreed Action Plan, are then formally issued to the appropriate Strategic Director, Assistant Director and Service Manager.
- 6.2 Internal Audit subsequently seeks assurance that agreed actions emanating from audit work have actually been implemented. As a minimum this involves contacting the manager responsible two months after the issue of the final audit report to seek written confirmation that agreed actions have been implemented or where they have not that appropriate progress is being made. Where fundamental weaknesses in internal control arrangements have been identified, a more detailed follow up piece of work is undertaken.

- 6.3 A summary of audit recommendations made following each piece of audit work is provided in Appendix C. This shows: the number of recommendations made, the number of recommendations agreed, and the status of implementation of each agreed recommendation.
- 6.4 It is pleasing to note that an Action Plan has been agreed in respect of all final reports issued. It is also pleasing to note that the vast majority of services and functions are making good progress with the implementation of audit recommendations. In the small number of cases where this is not happening, we are following our standard protocols of follow up with the appropriate Assistant Director and Strategic Director.

7. Work for Outside Bodies.

7.1 During the period Internal Audit provided audit services on a fee earning basis to the following academies:

- Wingfield Secondary
- Anston Greenlands Primary
- Dalton Listerdale Primary
- Maltby St. Mary's Primary
- Herringthorpe St. Mary's Primary
- Rawmarsh Sandhill Primary
- Rawmarsh Monkwood Primary
- Herringthorpe Junior

Since academies are separate legal entities to the Council, this work does not have any impact on our overall opinion of the Council's control environment.

8. Internal Audit Performance Indicators.

8.1 Our performance against a number of indicators is summarised below:

Performance Indicator	2015/16 Target	Apr to Oct 2015
Draft reports issued within 15 days of field work being completed.	95%	85%
Percentage of 3 star (fundamental control weakness) recommendations agreed.	100%	100%
Chargeable Time / Total Time.	63%	67%
Audits completed within planned time.	95%	69%
Percentage of Audit Plan completed.	85% (full year)	40% (7 months)
Cost per Chargeable Day.	£275	£295
Client Satisfaction Survey.	100%	75%

8.2 The main area of concern in the performance indicators above relates to the 'Percentage of Audit Plan completed'. As at 31st October 2015, taking account of final reports issued and a prudent assessment of work in progress, Internal Audit had completed 40% of the 2015/16 Audit Plan. Extrapolation of this to the

year-end would indicate that 72% will be completed by the end of 2015/16. This is behind our target of 85%. There are a number of reasons for this:

- A significant focus of Internal Audit activity during the early part of the period was completion of 2014/15 audit work which overlaps the end of the financial year.
- There have been a number of responsive audits carried forward from 2014/15 that have taken longer to complete than anticipated due to the complex nature of the issues involved. For example, Internal Audit has undertaken an investigation into the alleged removal of files and impairment of computer records belonging to the former researcher at the Risky Business office in the International Centre, Rotherham. Also, Internal Audit has undertaken an investigation into concerns raised by Louise Casey CB as to why minutes of meetings relating to the Key Players Group had not been provided to Professor Jay.
- A significant proportion of resource during April was devoted to the production of the 2015/16 Internal Audit Plan, adopting an updated approach following comments in the Casey Report about the approach to internal audit.
- A member of the team suffered from an extended period of sickness absence. A member of the team has resigned, having secured another role in public sector internal audit.

- 8.3 We are currently finalising a plan to use interim resources to ensure that at least 90% of the Audit Plan can be delivered by the year-end. Details of this will be brought to the January 2016 Audit Committee.
- 8.4 A further key area of concern is the indicator relating to “Audits completed within planned time” which is also significantly behind target. This is partially due to a number of complex and sensitive pieces of work taking longer than was anticipated. However, it also highlights an urgent need to improve the performance of the Internal Audit team in delivering audit work within budget and elapsed time targets.
- 8.5 Clear instruction has been given by the Strategic Director, Finance and Corporate Services, that all audits must be completed within the days allocated other than in exceptional cases where issues are discovered during an audit that require further investigation. In these cases, any additional budget days must be authorised by the Chief Internal Auditor and Assistant Director, Audit, ICT and Procurement. This measure, alongside a general strengthening of performance management and resource prioritisation, is already having a positive impact. A report on progress will be brought to the January 2016 Audit Committee.

Summary of Issues Arising From Audit Work Undertaken

Audit Area	Assurance Objective	Final Report to Mgmt.	Overall Audit Opinion	Summary of Significant Issues
CHILDREN AND YOUNG PEOPLE SERVICES				
Adoption Allowances	To obtain assurance that the Council has proper processes in place for the payment of Adoption, Residence Order, Child Arrangement and Special Guardianship Allowances.	20/05/15	Adequate	Children and Young People's Services discovered a significant Adoption Allowance overpayment (totalling £16,078) had been made over a period of 15 months between October 2013 and January 2015. This arose due to a manual error made in transferring payment details onto the SWIFT system. Investigations by management and Internal Audit confirmed this to be an isolated error. A series of audit recommendations were agreed which will reduce the likelihood of errors in future. Recovery of the overpayment is being pursued by the Council.
Fostering and Adoption: Extensions and Adaptations	To investigate why the Council had not put in place legal agreements to protect a significant investment (£900k over three years from 2011/12) in extensions to the homes of foster carers and identify the associated weaknesses in system controls.	24/09/15	Inadequate	<p>We carried out an investigation to determine why the Council did not put in place legal agreements to protect a significant investment (£900k over three years from 2011/12) in extensions to the homes of foster carers and identify the associated weaknesses in system controls.</p> <p>We concluded that:</p> <ul style="list-style-type: none"> • The former Director of Safeguarding, Children & Families had not ensured that the proposed system processes were put in place, appropriate officers were made aware of their roles and responsibilities and all processes were working as intended. • The fact that legal agreements had not been in place was not identified and rectified by subsequent management during the 3-year term of the scheme. <p>No financial loss was incurred by the Council from any of the cases we reviewed and the expected additional care capacity was achieved. Audit recommendations have been agreed with Legal Services and EDS.</p>

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Audit Area	Assurance Objective	Final Report to Mgmt.	Overall Audit Opinion	Summary of Significant Issues
Children's Homes: Liberty House	To assess the adequacy of financial administration arrangements in place at the home, including arrangements for administering children's personal monies.	15/09/15	Adequate	Arrangements were found to be adequate.
Children's Social Care Emergency Payments	To assess the robustness of financial administration arrangements in Riverside House with regard to Emergency Payments.	13/04/15	Adequate	Overall the arrangements were assessed as adequate, although one significant weakness was identified; this was that a number of people had access to the safe, which would make it difficult to identify any individual responsible for any shortfalls in the money held. Actions have been agreed with management to strengthen this and other, minor, weaknesses found.
Clifton Community School	To assess the financial management arrangements at Clifton Community School.	22/07/15	Inadequate	The audit found that the previous management of the school set in year deficit budgets when the school had a cumulative surplus budget position, without planning for the fact that once the surplus had been exhausted a large deficit would accumulate. Expenditure on staffing budgets and other areas had not been reduced to reflect falling pupil numbers. The previous Governing Body had been weak in its oversight of the school's budget. This had resulted in a cumulative budget deficit position of £932k by the start of 2015/16, with a projected deficit of £3.2million by 2018/19. Intervention by the Strategic Director, CYPS, with support from Financial Services has resulted in the production of a deficit reduction plan that aims to eliminate the deficit by 2018/19.
Children's Centres: Training to New	Children's Centres have been subject to major service reconfiguration, with the	N/A	N/A	Three training sessions delivered. No significant issues were noted.

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Audit Area	Assurance Objective	Final Report to Mgmt.	Overall Audit Opinion	Summary of Significant Issues
Heads	appointment of a number of new Heads of Centres. Internal Audit was requested to provide training to the new Heads on Financial Regulations, Contract Standing Orders etc.			
Early Education Provision	To assess the adequacy of the arrangements in place to manage key risks associated with Early Education provision.	26/08/15	Adequate	The audit identified that a Scheme of Delegation needed to be put in place to ensure proper authorisation by the Authority of contracts with early education providers.
ADULT SOCIAL CARE				
Better Care Fund	To assess the adequacy of the arrangements for the administration of the Better Care Fund, including budgetary control and risk management processes.	12/05/15	Adequate	Arrangements were found to be adequate.
Adult Residential and Day Services: Oaks Day Centre	To assess the adequacy of financial administration arrangements in place at the centre, including arrangements for administering service user monies.	12/08/15	Adequate	The audit identified a need to strengthen controls around the use of debit / credit cards by staff at the centre.

Audit Area	Assurance Objective	Final Report to Mgmt.	Overall Audit Opinion	Summary of Significant Issues
ENVIRONMENT AND DEVELOPMENT SERVICES				
Taxi Licensing Administration	To ensure that necessary checks are performed before issuing licences for drivers, vehicles and operators.	26/06/15	Inadequate	This audit identified a number of serious issues with regard to the completion of processes leading to the issuing of operator, driver and vehicle licenses. It also revealed weaknesses in communication and information sharing between the administration and enforcement teams, which meant the enforcement did not always have up to date details with which to carry out its responsibilities. We made detailed recommendations, which have been or are being actioned by management, to strengthen arrangements. We will carry out a follow-up audit of this area to confirm that recommendations have been implemented in full.
Integrated Housing Management System	To assess the Council's arrangements for the management of the project risks arising from the implementation of the new Integrated Housing Management System.	05/06/15	Inadequate	We identified significant problems with the implementation of this system, including with specific aspects of its functionality and security. These resulted in significant delays to implementation. We also found weaknesses in the contract for the procurement of the system. Council officers worked with Civica to resolve the outstanding issues prior to go-live during week commencing 28 th September 2015.
Fuel System	To review the adequacy of the arrangements in place for the supply of fuel to Council vehicles from Hellaby, Barbers Avenue and Oaks Lane depots. To review the adequacy of the arrangements in place for the issuing and use of fuel cards.	23/04/15	Adequate	Arrangements were found to be adequate.

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Audit Area	Assurance Objective	Final Report to Mgmt.	Overall Audit Opinion	Summary of Significant Issues
Registrars	To assess progress made with the implementation of the recommendations made by the General Register Office, following its inspection of the Council's service in January 2015.	20/08/15	Adequate	Arrangements were found to be adequate.
Barnsley, Doncaster and Rotherham (BDR) Waste PFI	To complete the Audit Commission Small Bodies Internal Audit Return as required by the BDR external auditor, BDO.	16/07/15	Adequate	No significant issues were noted.
Integrated Housing Management System Data Migration	To assess the adequacy of the arrangements for the transfer of data from the OHMS system to IHMS.	25/09/15	Adequate	Arrangements were found to be adequate.
FINANCE AND CORPORATE SERVICES				
Adult Social Care Financial Assessments	To ensure that the Council has proper arrangements for carrying out financial assessments.	12/10/15	Adequate	Arrangements were found to be adequate.
Adult Social care Payments Process	To ensure that the Council has proper arrangements for making payments to providers of Adult Social Care.	12/10/15	Adequate	Arrangements were found to be adequate.
Creditors	To ensure that the Council has proper arrangements in place for the payment of	03/09/15	Adequate	Arrangements were found to be adequate.

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Audit Area	Assurance Objective	Final Report to Mgmt.	Overall Audit Opinion	Summary of Significant Issues
	creditors			
Housing Benefits and Council Tax Reduction Scheme	To ensure that the Council has proper arrangements in place for the administration of Housing Benefits and Council Tax Support.	22/06/15	Adequate	Arrangements were found to be adequate.
Council Tax	To ensure that the Council has proper arrangements in place for the collection of Council Tax.	10/09/15	Adequate	Arrangements were found to be adequate.
PUBLIC HEALTH				
Public Health Contract Compliance: GP and Pharmacy	To assess the adequacy of the Council's contract compliances arrangements related to the services commissioned by Public Health from GPs and Pharmacies.	22/10/15	Inadequate	A number of detailed recommendations to strengthen arrangements were made relating to issues identified including: <ul style="list-style-type: none"> • safeguarding policy and standards, and monitoring of compliance by GPs and Pharmacies; • verification and monitoring of qualifications, training and accreditation of GP and pharmacy professionals.
Public Health Procurement Arrangements	To assess compliance with procurement standards, including EU procurement rules, RMBC Financial Regulations and Contract Standing Orders in relation to the recent procurement of the Weight Management Services contract.	09/11/15	Adequate	Arrangements were found to be adequate.

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Audit Area	Assurance Objective	Final Report to Mgmt.	Overall Audit Opinion	Summary of Significant Issues
CORPORATE / COUNCIL WIDE				
Business Continuity	To assess the adequacy of the Council's business continuity management (BCM) arrangements.	07/09/15	Inadequate	We reviewed the extent to which Directorates were up to date with their BCM arrangements. We found that although many had commenced the process and had varying levels of business continuity plans in place, these had not been formally recorded on the corporate BCM system. Since the issue of the draft audit report, services have been instructed to ensure that business impact analysis documents and business continuity plans are properly recorded on the central system.
ANTI FRAUD AND CORRUPTION				
Annual Fraud Report	To produce the Annual Fraud Report.	23/09/15	N/A	Presented to September 2015 Audit Committee.
Anti-Fraud and Corruption Policy and Strategy	To produce an Anti-Fraud and Corruption Policy and Strategy that is compliant with professional standards and takes account of the Corporate Improvement Plan.	23/09/15	N/A	Presented to September 2015 Audit Committee.
GRANTS				
Troubled Families Grant	Audit in accordance with grant funding body requirements.	27/05/15	Adequate	The grant was found to be accurately compiled and in accordance with grant criteria.
Camino Grant 1	Audit in accordance with grant funding body requirements.	30/04/15	Adequate	The grant was found to be accurately compiled and in accordance with grant criteria.
Camino Grant 2	Audit in accordance with grant funding body	27/07/15	Adequate	The grant was found to be accurately compiled and in accordance with grant criteria.

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Audit Area	Assurance Objective	Final Report to Mgmt.	Overall Audit Opinion	Summary of Significant Issues
	requirements.			
Disabled Facilities Adaptations Grant	Audit in accordance with grant funding body requirements.	15/07/15	Adequate	The grant was found to be accurately compiled and in accordance with grant criteria.
Sport England Grant 1	Audit in accordance with grant funding body requirements.	03/09/15	Adequate	The grant was found to be accurately compiled and in accordance with grant criteria.
Sport England Grant 2	Audit in accordance with grant funding body requirements.	03/09/15	Adequate	The grant was found to be accurately compiled and in accordance with grant criteria.
Pot Hole Grant	Audit in accordance with grant funding body requirements.	28/09/15	Adequate	The grant was found to be accurately compiled and in accordance with grant criteria.
Additional Highway Maintenance Grant	Audit in accordance with grant funding body requirements.	28/09/15	Adequate	The grant was found to be accurately compiled and in accordance with grant criteria.

Responsive Audit Work / Investigations

Audit Area	Assurance Objective	Status	Overall Audit Opinion	Summary of Significant Issues
Abbey School	To consider the adequacy of arrangements in place for the brokering and monitoring of the partnering arrangement between Abbey School and Winterhill School.	12/05/15	Inadequate	<p>The audit confirmed the results of an external review into this issue (the Bell Report) and highlighted a number of weaknesses in the governance of the arrangement between Winterhill School and Abbey School, including:</p> <ul style="list-style-type: none"> • No clear basis for arriving at the cost of the support package • Lack of clear lines of accountability for monitoring delivery of the support package <p>An Interim Executive Board has now been put in place to oversee the extension of the arrangement to 31st August 2015. The Board is working in partnership with the Council. Early indications are that this arrangement will be far more satisfactory.</p> <p>Audit recommendations were agreed with management which should ensure more robust governance around any future arrangements that are brokered between schools.</p>
Voluntary Organisation Grant Claim	To audit the documentation supplied by a voluntary organisation in support of their grant claim.	10/06/15	Inadequate	The organisation could not provide evidence that confirmed delegates' attendance at events for which the claim had been made. We were, therefore, unable to approve the claim.

Analysis Of Audit Recommendations Made, Agreed And Implemented

The table below shows the status of recommendations that have arisen from audit work completed during the period. Recommendations are categorised as follows:

- Three Star *** Fundamental** Action considered necessary to avoid exposure to a fundamental risk to the Council
Two Star ** Significant Action considered necessary to avoid exposure to a significant risk
One Star * Merits Attention Action desirable to enhance control or value for money

Audit Area	Overall Audit Opinion	Recommendations made					Status of agreed actions			
		***	**	*	Total recs made	Total recs agreed	Not Yet Due	Implemented	Ongoing	Outstanding
CYPS										
Adoption Allowances	Adequate	0	4	4	8	8	0	4	1	3
Fostering and Adoption: Extensions and Adaptations	Inadequate	1	3	4	8	8	8	0	0	0
Children's Homes: Liberty House	Adequate	0	3	13	16	16	0	15	0	1
Children's Social Care Emergency Payments	Adequate	0	0	5	5	5	0	5	0	0
Clifton Community School	Inadequate	3	6	5	14	14	0	14	0	0
Children's Centres: Training to new Heads	Not applicable	0	0	0	0	0	0	0	0	0
Early Education Provision	Adequate	0	1	14	15	14	4	9	1	0

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Audit Area	Overall Audit Opinion	Recommendations made					Status of agreed actions			
		***	**	*	Total recs made	Total recs agreed	Not Yet Due	Implemented	Ongoing	Outstanding
ADULT SOCIAL CARE										
Better Care Fund	Adequate	0	0	0	0	0	0	0	0	0
Adult Residential and Day Services: Oaks Day Centre	Adequate	0	2	5	7	7	0	7	0	0
EDS										
Taxi Licensing Administration	Inadequate	5	8	1	14	14	4	10	0	0
Integrated Housing Management System	Inadequate	4	2	0	6	6	0	6	0	0
Fuel System	Adequate	0	2	7	9	9	0	9	0	0
Registrars	Adequate	0	1	0	1	1	0	1	0	0
BDaR Waste Internal Audit return	Adequate	0	0	0	0	0	0	0	0	0
Integrated Housing Management System Data Migration	Adequate	0	0	0	0	0	0	0	0	0
FINANCE AND CORPORATE SERVICES										
Adult Social Care Financial Assessments	Adequate	0	0	4	4	4	4	0	0	0
Adult Social Care Payments Process	Adequate	0	6	1	7	7	7	0	0	0
Creditors	Adequate	0	0	3	3	3	3	0	0	0
Housing Benefits and	Adequate	0	0	4	4	4	0	4	0	0

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<i>Audit Area</i>	<i>Overall Audit Opinion</i>	<i>Recommendations made</i>					<i>Status of agreed actions</i>			
		<i>***</i>	<i>**</i>	<i>*</i>	<i>Total recs made</i>	<i>Total recs agreed</i>	<i>Not Yet Due</i>	<i>Implemented</i>	<i>Ongoing</i>	<i>Outstanding</i>
Pot Hole Grant	Adequate	0	0	0	0	0	0	0	0	0
Additional Highway Maintenance Grant	Adequate	0	0	0	0	0	0	0	0	0
RESPONSIVE AUDIT WORK / INVESTIGATIONS										
Abbey School	Adequate	1	0	0	1	1	0	1	0	0
Voluntary Organisation Grant Claim	Adequate	0	1	0	1	1	0	1	0	0
TOTALS		22	45	80	147	144	52	86	2	4