

Audit and Corporate Governance Committee Report



Listening Learning Leading

Report of Audit Manager

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To: Audit and Corporate Governance Committee

DATE: 29 June 2009

AGENDA ITEM NO 8

Internal Audit Annual Report 2008/2009

Purpose of Report

1. The purpose of this report is to report on the work of Internal Audit in the year ended 31 March 2009, and to advise the Committee of the Audit Manager's opinion on the overall adequacy and effectiveness of the internal control environment.
2. The Committee is asked to note the report.

Background

3. Standard 10 of the CIPFA Code of Practice for Internal Audit in Local Government in the UK 2006 (CIPFA Code) states that the Head of Internal Audit (Audit Manager) must produce an annual report that:
 - includes his or her opinion on the overall adequacy and effectiveness of the organisation's control environment;
 - discloses any qualifications to that opinion, together with the reason(s) for the qualification;
 - presents a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies;

- draws attention to any issues the Head of Internal Audit judges particularly relevant to the preparation of the Statement of Internal Control (now Annual Governance Statement);
 - compares the work actually undertaken to the work that was planned and summarises the performance of the internal audit function against its performance measures and targets; and
 - comments on compliance with the CIPFA standards and communicates the result of the internal audit quality assurance programme.
4. The control environment comprises the systems of governance, risk management and internal control. The key elements of the control environment include:
- establishing and monitoring the achievement of the organisation's objectives;
 - ensuring compliance with established policies, procedures, laws and regulations;
 - ensuring risk management is embedded in the activity of the organisation, that leadership is given to the risk management process, and staff are trained or equipped to manage risk in a way appropriate to their authority and duties;
 - ensuring the economical, effective and efficient use of resources, and for securing continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness;
 - the financial management of the organisation and the reporting of financial management; and
 - the performance management of the organisation and the reporting of performance management.

Overall Opinion

5. The Audit Manager is satisfied that sufficient internal audit work has been undertaken to allow a reasonable conclusion to be drawn as to the adequacy and effectiveness of South Oxfordshire District Council's risk management, control and governance processes. The Audit Manager's opinion is based on the risk-based audits carried out during the year and other unplanned work on control systems. No reliance has been placed on the work of other assurance bodies.
6. It is the Audit Manager's unqualified opinion that satisfactory assurance can be placed on the Council's risk management, control and governance processes. There is basically a sound system of internal control but there are some weaknesses which may put some system objectives at risk.
7. Based on the scope of our reviews, an area with strong control processes and clear evidence of adherence to best practice is corporate governance. Noted improvements in this financial year were seen in NNDR and Sundry Debtors. Areas of concern in the control environment mainly centre on key financial systems (general ledger, creditor payments, housing and council tax benefits

and payroll), corporate areas (anti-fraud and corruption arrangements, consultation, disaster recovery and emergency planning) and brown bins. Where Internal Audit identified weaknesses which require remedial action, recommendations have been made and discussed with officers.

8. Notwithstanding the Audit Manager's overall opinion, Internal Audit identified a number of opportunities for improving controls and procedures across the Council which officers have generally responded to positively.
9. A summary of all Internal Audit opinions is attached as **Appendix 1**.

Summary of Audit Work

10. For 2008/2009, Internal Audit completed 810.5 audit work days. 383.75 days for South Oxfordshire District Council and 426.75 days for the Vale of White Horse District Council. This includes planned audit work, consultancy work and contingency work (i.e. investigations).
11. A total of 74 planned audits were completed within 2008/2009, and a further 7 reports are pending finalisation. From those, 37 relate to South Oxfordshire District Council and 2 out of the 7 pending relate to this Council. From the 37 completed audits, 2 (5%) achieved a full assurance rating. In most cases (24 audits / 65%) a satisfactory assurance rating was achieved. Limited assurances were appropriate for 11 (30%) audits and no reviews resulted in nil assurance being given. In total 326 recommendations to improve controls and procedures within the Council were made. 37 (11%) were classified as high, 163 (50%) as medium and 126 (39%) as low. Only 9 (3%) recommendations were not agreed by management.
12. 1 investigation was completed during 2008/2009 for the Council, and this work utilised 15 days. In addition, Internal Audit was asked to provide consultancy advice in two areas, and this work amounted to 9.5 days.
13. A total of 26 follow-up reviews were undertaken on 2007/2008 audit work, utilising 21 days. From those, 11 relate to South Oxfordshire District Council. 7 follow-up reviews have been undertaken on 2008/2009 audit work, utilising 3.5 days. From those, 5 relate to this Council. Time has been allocated within the 2009/2010 audit plan for further follow-up work.

Issues Relevant to the Annual Governance Statement

14. Specific audit reviews on corporate governance and the Council's anti-fraud and corruption arrangements were included within the 2008/2009 annual audit plan. It is Internal Audit's opinion that the Council has strong control processes in place in relation to corporate governance. However, weaknesses were found in the Council's anti-fraud and corruption arrangements. Recommendations have been made, and it has been agreed that the Head of Legal and Democratic Services will lead on the implementation of the recommendations with the support of the Audit Manager.

Internal Audit's Performance

17. The performance of Internal Audit is measured against a number of indicators. The out-turn for 2008/2009 is as follows:

	Year Ending 31/03/08	Target 08/09	Year Ending 31/03/09
Chargeable	52%	71.5%	70.5%
Non-Chargeable	25.5%	10%	12.5%
Lost	22.5%	18.5%	17%

Performance Targets	Year Ending 31/03/09
PT1 To issue 90% of audit notifications at least 1 month before start of audit fieldwork	92%
PT2 To issue 90% of draft audit reports within 5 working days of completion of the exit meeting.	72%
PT3 To issue 90% of final audit reports within 5 working days of receipt of the auditees final responses to draft report and recommendations.	100%
PT4 To follow up 90% of final reports within 6 months of completion of audit.	50%
PT5 To complete the audit fieldwork and issue draft reports on 100% of all priority 1 audits within the audit plan.	100%
PT6 To complete the audit fieldwork and issue draft reports on 80% of all priority 2 and 3 audits within the audit plan.	97%

18. 4 out of 6 performance targets set for 2008/2009 were achieved, 2 of which were significantly exceeded. However, Internal Audit acknowledges that it needs to improve performance in issuing draft reports 5 days after the exit meeting and following-up on previous internal audit work. A monitoring template has been implemented to allow the Senior Auditor and Audit Manager to closely track progress against these two areas in 2009/2010.
19. Overall, it is the Audit Manager's opinion that the team has significantly improved in performance this year. This is despite carrying a vacancy for 3 months in quarter 3. Significant efforts have been made by the team to ensure complete harmonisation of working practices across both Councils, and to be a positive example of a shared working approach. Structured and clear processes have also helped to raise the profile and reputation of the Internal Audit team over the last 12 months, both within the two Council's and across the county.
19. During the year regular communication with the Audit Commission continued, and has resulted in a partnership approach being developed. The Audit Manager anticipates that due to the improvements in internal audit's approach, greater reliance will be able to be placed on internal audit's work.

Compliance with CIPFA Code

20. The CIPFA Self-Assessment was completed within 2008/2009 and reviewed by the S151 officer and this Committee. Results showed that 91 per cent of standards are being met, 3 per cent are partially met and 6 per cent are currently not being met. 6 improvement actions were identified, which will be implemented by the Audit Manager by July 2009. The performance of Internal Audit will be externally reviewed by the Audit Commission in 2009/2010.
21. As part of the quality assurance programme and to assist in monitoring and improving the quality and value of service provided, auditees are requested to complete an Audit Feedback Questionnaire on Internal Audit's performance. Response rates still need to improve, but on the responses received in 2008/2009 the general perception of the service provided is good. A summary of all the responses received and general comments is attached as **Appendix 2**.
22. All feedback received by the Audit Manager is discussed with the Senior Auditor and relevant Auditor. Where appropriate, the Audit Manager meets the officer to discuss their comments in more detail and implement any necessary process improvements.

ADRIANNA PARTRIDGE
AUDIT MANAGER

SUMMARY OF 2008/2009 AUDIT WORK

APPENDIX 1

System Name	Status	Audit Allocation	Total Days Used	Exception Issues	Audit Opinion	No. of Recs	High	No. Agreed	Medium	No. Agreed	Low	No. Agreed	Total Not Agreed
As at 17 June 2009													
JOINT													
Academy SODC VWHDC	Completed	20	19		Satisfactory Satisfactory	7 7	0 0	N/A N/A	5 5	5 5	2 2	1 1	1 1
Agresso SODC VWHDC	Draft Out	20	20										
Anti-Fraud and Corruption Policy SODC VWHDC	Completed	20	13.5		Limited Limited	11 11	4 4	4 4	5 5	5 5	2 2	2 2	0 0
Brown Bin Scheme SODC VWHDC	Completed	20	20.5		Limited Limited	6 10	0 4	N/A 4	4 4	4 4	2 2	2 2	0 0
Budgetary Control SODC VWHDC	Completed	20	23		Satisfactory Satisfactory	7 5	0 0	N/A N/A	1 0	1 N/A	6 5	6 5	0 0
Capital Accounting SODC VWHDC	Completed	20	14.5		Satisfactory Full	6 1	0 0	N/A N/A	5 1	5 1	1 0	1 0	0 0
Consultation (Public and Staff) SODC VWHDC	Completed	20	11		Limited Limited	17 17	5 5	5 5	10 10	10 10	2 2	2 2	0 0
Contract Monitoring SODC VWHDC	Completed	20	24		Satisfactory Limited	4 5	0 4	N/A 4	3 1	3 1	1 0	1 N/A	0 0
Corporate Governance SODC VWHDC	Completed Draft Out	20	19		Full	2	0	N/A	0	N/A	2	2	0

System Name	Status	Audit Allocation	Total Days Used	Exception Issues	Audit Opinion	No. of Recs							Total Not Agreed
						High	No. Agreed	Medium	No. Agreed	Low	No. Agreed		
As at 17 June 2009													
Council Charges SODC VWHDC	Draft Out	20	14										
Council Tax SODC VWHDC	Completed	20	28.5	First key financial system audit for Auditor and familiarisation with system required.	Satisfactory Satisfactory	8 4	1 0	1 N/A	4 1	4 1	3 3	3 3	0 0
Creditor Payments SODC VWHDC	Completed	20	18.5		Limited Limited	22 17	3 0	3 N/A	11 11	11 11	8 6	8 6	0 0
Disaster Recovery SODC VWHDC	Completed	20	6	Limited testing required.	Limited Full	3 2	1 0	1 N/A	0 0	N/A N/A	2 2	2 2	0 0
Emergency Planning SODC VWHDC	Completed	20	7	Limited testing required, as test exercises had not been completed.	Limited Satisfactory	8 7	2 0	2 N/A	5 4	5 4	1 3	1 3	0 0
Freedom of Information SODC VWHDC	Completed	20	25		Satisfactory Limited	2 12	0 2	N/A 2	1 8	1 8	1 2	1 2	0 0
General Ledger SODC VWHDC	Completed	20	20		Limited Satisfactory	17 7	1 1	1 1	7 3	7 3	9 3	9 3	0 0
Gifts and Hospitality SODC VWHDC	Completed	10	8		Satisfactory Satisfactory	11 7	0 0	N/A N/A	6 3	6 3	5 4	4 4	1 0
GIS SODC VWHDC	Completed Draft Out	20	29.5		Satisfactory	4	0	N/A	2	2	2	2	0
Housing & Council Tax Benefits SODC VWHDC	Completed	20	21.5		Limited Limited	19 19	9 8	7 6	8 9	8 9	2 2	2 2	2 2
Human Resources SODC	Completed	20	18.5		Satisfactory Satisfactory	9 7	0 0	N/A N/A	5 5	5 5	4 2	4 2	0 0

System Name	Status	Audit Allocation	Total Days Used	Exception Issues	Audit Opinion	No. of Recs	High	No. Agreed	Medium	No. Agreed	Low	No. Agreed	Total Not Agreed
As at 17 June 2009													
VWHDC													
ICT SODC VWHDC	Postponed to 2009/2010	20	N/A	The Head of Org. Change has requested a postponement, due to harmonisation work it is completing. A Disaster Recovery audit is being undertaken, and ICT have had input into 4 other audits. The Audit Manager is satisfied that sufficient work has been undertaken in ICT, and has postponed this review to 2009/2010.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Internal Recharges SODC VWHDC	Completed	20	20		Satisfactory Satisfactory	5 8	0 0	N/A N/A	0 2	N/A 2	5 6	5 6	0 0
NDR SODC VWHDC	Completed	20	19.5		Satisfactory Satisfactory	7 7	0 0	N/A N/A	3 2	3 2	4 5	4 5	0 0
Out of Hours Arrangements SODC VWHDC	Completed	20	18		Satisfactory Satisfactory	7 10	0 0	N/A N/A	1 4	1 4	6 6	6 6	0 0
Payroll SODC VWHDC	Completed	20	29.5	Detailed testing completed due to control weaknesses identified.	Limited Limited	20 18	2 2	2 2	13 10	12 9	5 6	5 6	1 1
Petty Cash Procedures SODC VWHDC	Completed	10	13.5		Satisfactory Satisfactory	12 10	0 0	N/A N/A	8 5	8 4	4 5	4 5	0 1
Petty Cash Spot Checks SODC VWHDC	Completed	6	5.5		Full Full	0 0	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A
Performance Management SODC VWHDC	Completed	16	15		Satisfactory Satisfactory	5 9	0 0	N/A N/A	2 2	2 2	3 7	3 7	0 0
Post Room SODC VWHDC	Completed	20	19	Recs agreed in principle pending corporate administration review.	Satisfactory Satisfactory	7 11	1 0	1 N/A	1 6	1 6	5 5	5 5	0 0
Receipt of Income Arrangements	Completed	20	17.5		Satisfactory Satisfactory	9 3	1 2	1 2	7 1	7 1	1 0	1 0	0 0

System Name	Status	Audit Allocation	Total Days Used	Exception Issues	Audit Opinion	No. of Recs								Total Not Agreed
						High	No. Agreed	Medium	No. Agreed	Low	No. Agreed			
As at 17 June 2009														
SODC VWHDC														
Risk Management SODC VWHDC	Completed	20	6	Only consultancy work required at SODC.	N/A Limited	N/A 13	N/A 4	N/A 4	N/A 7	N/A 7	N/A 2	N/A 2	N/A 0	
SOLL Leisure SODC VWHDC	Completed	20	27	Difficulties in verifying SOLL information. Issues with format of Mazars' files and reports.	Satisfactory Satisfactory	5 7	0 0	N/A N/A	3 5	3 5	2 2	2 2	0 0	
Stock Control SODC VWHDC	Completed	20	21		Satisfactory Satisfactory	12 9	0 0	N/A N/A	6 7	6 7	6 2	6 2	0 0	
Sundry Debtors SODC VWHDC	Completed	20	10.5		Satisfactory Satisfactory	5 5	1 1	1 1	3 3	2 2	1 1	1 1	1 1	
Treasury Management SODC VWHDC	Completed	20	19.5		Satisfactory Satisfactory	4 4	0 0	N/A N/A	0 0	N/A N/A	4 4	3 4	1 0	
SODC														
Car Park Income	Completed	10	13		Limited	15	3	3	7	7	5	5	0	
Complaints Process	Completed	10	4		Satisfactory	11	0	N/A	6	6	5	3	2	
Concessionary Fares	Completed	10	8.5		Satisfactory	3	0	N/A	1	1	2	2	0	
Didcot Arts Centre	Completed	15	9.5		Satisfactory	12	0	N/A	3	3	9	9	0	
Licensing	Completed	10	8.5		Limited	20	3	3	14	14	3	3	0	
Pest Control	Postponed to 2009/2010	10	N/A	A decision has been made to outsource this function, and the contract is currently out to tender. This area will be reviewed in 2009/2010.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Tourism (Marketing Contract)	Completed	10	5		Satisfactory	4	0	N/A	3	3	1	1	0	

System Name	Status	Audit Allocation	Total Days Used	Exception Issues	Audit Opinion	No. of Recs	High	No. Agreed	Medium	No. Agreed	Low	No. Agreed	Total Not Agreed	
As at 17 June 2009														
VWHDC														
Bar Management	Completed	10	9		Satisfactory	6	0	N/A	2	2	4	4	0	
Business Continuity Planning	Completed	10	8		Satisfactory	10	1	1	6	6	3	3	0	
DSO	Completed	8	16	New Auditor	Limited	11	6	6	3	3	2	2	0	
Gazatteer Unit	Completed	7	9		Satisfactory	7	0	N/A	3	3	4	4	0	
Guildhall	Completed	10	8		Satisfactory	10	0	N/A	4	3	6	6	1	
Oxfordshire Waste Partnership	Draft Out	10	5											
Rent Accounting	Completed	10	9		Limited	10	3	3	4	3	3	3	1	
Tender Process	Completed	10	17	New Auditor	Satisfactory	5	0	N/A	4	3.5	1	1	0.5	
RSSP TOTALS	-	812	732		Full Satisfactory Limited Nil	5 47 22 0	637	84	80	313	305.5	240	234	17.5
SODC TOTALS	-	406	349.75		Full Satisfactory Limited Nil	2 24 11 0	326	37	35	163	161	126	121	9
VWHDC TOTALS	-	406	382.25		Full Satisfactory Limited Nil	3 23 11 0	311	47	45	150	144.5	114	113	8.5

FOLLOW UP AUDITS 2007/2008

System Name	Total Days Used	Audit Opinion Issued	Total No. of Recs Agreed	Implemented	Partly Implemented	Not Implemented	Ongoing
SODC							
Building Control	0.5	Satisfactory	3	1	2	0	0
Didcot Wave and Leisure	0.5	Satisfactory	5 (1 now obsolete)	3	1	0	0
Elections	1	Limited	14	5	5	3	1
Housing Allocations	1.5	Satisfactory	6	5	1	0	0
Cleansing Service	0.5	Satisfactory	1	0	1	0	0
Waste Management	0.5	Full	1	1	0	0	0
Business Continuity Planning	0.5	Satisfactory	9	3	1	3	2
Dog Control	0.5	Limited	9	6	1	2	0
Data Protection	0.5	Limited	6	1	2	3	0
Housing Development	0.5	Satisfactory	5	2	0	2	1
Officers Travel and Subsistence	0.5	Satisfactory	9	5	1	3	0
VWHDC							
Refuse Collection and Street Cleansing	1	Satisfactory	8	3	2	3	0
Recycling	1.5	Satisfactory	12	5	3	4	0
Excess Charges	0.5	Good (now Full)	2	2	0	0	0
Health and Safety	2	Satisfactory	17	10	5	2	0
Insurance	1	Satisfactory	5	1	0	4	0
Cash	1	Satisfactory	23 (14 review in 08/09 work, 9 followed up)	7	0	2	0
SOLL Leisure	0.5	Satisfactory	6	6	0	0	0
Environmental Protection	0.5	Good (now Full)	4	3	1	0	0
Benefit Counter-Fraud (1 st)	1	Satisfactory	4	1	0	2	1
Elections	1	Satisfactory	6	6	0	0	0
Concessionary Fares	1	Satisfactory	6	2	0	3	1

System Name	Total Days Used	Audit Opinion Issued	Total No. of Recs Agreed	Implemented	Partly Implemented	Not Implemented	Ongoing
Abingdon Local Services Point	1	Satisfactory	11	11	0	0	0
Benefit Counter-Fraud (2 nd)	1	Satisfactory	3	1	0	2	0
White Horse Tennis & Leisure Centre	0.5	Limited	4	2	0	1	1
Data Protection	0.5	Limited	6	1	4	0	1
FOLLOW UP RSSP TOTALS	21		170	93	30	39	8
FOLLOW UP SODC TOTALS	7		67	32	15	16	4
FOLLOW UP VWHDC TOTALS	14		103	61	15	23	4

FOLLOW UP AUDITS 2008/2009

System Name	Total Days Used	Audit Opinion Issued	Total No. of Recs Agreed	Implemented	Partly Implemented	Not Implemented	Ongoing
SODC							
Petty Cash	0.5	Satisfactory	12	4	3	5	0
Complaints	0.5	Satisfactory	9	3	2	4	0
Consultation	0.5	Limited	17	0	17	0	0
Concessionary Fares	0.5	Satisfactory	3 (1 now obsolete)	2	0	0	0
Out of Hours Arrangements	0.5	Satisfactory	7	6	1	0	0
VWHDC							
Gifts and Hospitality	0.5	Satisfactory	7	7	0	0	0
Bar Management	0.5	Satisfactory	6	6	0	0	0
FOLLOW UP RSSP TOTALS	3.5		60	28	23	9	0
FOLLOW UP SODC TOTALS	2.5		47	15	23	9	0
FOLLOW UP VWHDC TOTALS	1		13	13	0	0	0

UNPLANNED WORK 2008/2009

CONSULTANCY

System Name	Status	Audit Allocation	Total Days Used	Requested By
JOINT				
None	-	-	-	-
SODC				
Focus Group Cash Payments	Completed	3	6	Chief Executive
S106 Commuted Sums	On hold to Q1 2009/2010	5	3.5	Strategic Directors
VWHDC				
None	-	-	-	-
CONSULTANCY RSSP TOTALS			9.5	
CONSULTANCY SODC TOTALS			9.5	
CONSULTANCY VWHDC TOTALS			0	

CONTINGENCY

System Name	Status	Audit Allocation	Total Days Used	Requested By
JOINT				
None	-	-	-	-
SODC				
Investigation 1	Completed	10	15	Chief Executive
VWHDC				
Investigation 1	Completed	To Completion	29.5	Strategic Director
CONTINGENCY RSSP TOTALS			44.5	-
CONTINGENCY SODC TOTALS			15	
CONTINGENCY VWHDC TOTALS			29.5	

SYSTEM DEVELOPMENT

System Name	Status	Audit Allocation	Total Days Used	Requested By
JOINT				
None	-	-	-	-
SODC				
Fit for the Future	On hold to Q2 2009/2010	-	-	Strategic Director
VWHDC				
None	-	-	-	-
SYSTEM DEVELOPMENT RSSP TOTALS	-	-	0	-
SYSTEM DEVELOPMENT SODC TOTALS			0	
SYSTEM DEVELOPMENT VWHDC TOTALS			0	

SODC TOTAL AUDIT WORK 2008/2009: 383.75 days

VWHDC TOTAL AUDIT WORK 2008/2009: 426.75 days

SODC TOTAL AUDIT WORK 2007/2008: 299.25 days

VWHDC TOTAL AUDIT WORK 2007/2008: 308.75 days

INTERNAL AUDIT FEEDBACK

APPENDIX 2

17 Audit Feedback questionnaires were returned for work completed in 2008/2009 (14 were received in 2007/2008). Responses and general comments were received from:

SODC

Commercial
Economy, Leisure and Property
Finance
Housing
HR, IT and Customer
Legal and Democratic Services

VWHDC

Commercial
Economy, Leisure and Property
Finance
HR, IT and Customer
Legal and Democratic Services

AUDIT PLANNING AND SCOPE OF WORK

	Very Good	Good	Satisfactory	Poor	Very Poor	Did Not Answer
1. Consultation on the scope and coverage of the audit	7 (2 07/08)	10 (7)	1 (4)	0 (1)	0 (0)	0 (0)
2. Minimal disruption to daily activities	6 (4)	12 (5)	0 (5)	0 (0)	0 (0)	0 (0)

COMMUNICATION

	Very Good	Good	Satisfactory	Poor	Very Poor	Did Not Answer
3. Consultation and communication during the audit	7 (5)	8 (3)	1 (4)	1 (2)	0 (0)	1 (0)
4. Communication of audit findings and recommendations	5 (4)	11 (5)	1 (5)	1 (0)	0 (0)	0 (0)

QUALITY OF AUDIT REPORT

	Very Good	Good	Satisfactory	Poor	Very Poor	Did Not Answer
5. Clarity and conciseness of the audit report	6 (2)	10 (6)	2 (6)	0 (0)	0 (0)	0 (0)
6. Fulfilment of the audit scope and objectives	6 (3)	11 (5)	1 (6)	0 (0)	0 (0)	0 (0)
7. Accuracy, validity and significance of the audit findings	5 (2)	9 (5)	4 (5)	0 (2)	0 (0)	0 (0)
8. Audit recommendations – constructive, practical and logical	7 (2)	7 (8)	3 (4)	0 (0)	0 (0)	1 (0)

PROFESSIONAL PROFICIENCY

	Very Good	Good	Satisfactory	Poor	Very Poor	Did Not Answer
9. Professionalism of the auditor(s)	10 (5)	7 (4)	1 (5)	0 (0)	0 (0)	0 (0)
10. Advice given by the auditor(s)	9 (4)	7 (4)	1 (6)	1 (0)	0 (0)	0 (0)

GENERAL

	Very Good	Good	Satisfactory	Poor	Very Poor	Did Not Answer
11. Usefulness of audit in identifying risks and improving controls	6 (2)	8 (4)	2 (6)	0 (1)	0 (1)	2 (0)
12. Overall evaluation of the quality of the audit service provided	8 (2)	7 (7)	2 (4)	0 (1)	0 (0)	1 (0)

TOTALS

	Very Good	Good	Satisfactory	Poor	Very Poor	Did Not Answer
	82 (37 07/08)	107 (63)	19 (60)	3 (7)	0 (1)	5 (0)

OTHER COMMENTS RECEIVED

<ul style="list-style-type: none"> • We found the auditor keen to be accurate, given us every opportunity for two-way communication. Her knowledge of SODC's internal structure helped the auditor make practical suggestions. A positive partnership. • I found the process simple, positive and the officer in charge helpful and knowledgeable. • In this audit I spent quite a bit of time ensuring a response from others. This did not really utilise my time well and could have been achieved by the auditor. • No problems with the audit. We were happy to undertake this audit during a busy time for us (Henley by election and the work on the shared senior management reports and meetings), but we were unable to comply with the deadline for comments on the draft recommendations. In accordance with the procedure, we were advised that this failure to respond to the deadline could be reported to the committee. We accept this as it clearly forms part of the procedure and are happy to provide an explanation if required to do so at committee. However, we would propose that there is some flexibility in the process especially if the time before the next committee is some way off. • I was pleased with the level of consultation and the willingness of the auditor to listen to the input from management, and the flexibility to take this into account in the audit review process. • Thanks for all your help involved in this investigation, for sharing the draft report with me before I went on holiday and generally for your support throughout. It is much appreciated. • Just passing on the Oxfordshire Waste Partnership's thanks to you and the internal audit team. Add my personal thanks too – well done. You've raised your team's reputation as well as that of Ridgeway. • Please thank your team (and my thanks to you) for the efficient way in which the investigation has been carried out. • I'd like to take this opportunity to thank you for conducting the audit for us. We found the experience very positive, and appreciate the recommendations. We were very pleased that you found us enthusiastic and that we had made good progress to date. You were a pleasure to have in the office too, and all staff appreciated the way you conducted the audit.
