

# Audit and Corporate Governance Committee Report



Listening Learning Leading

Report of Head of Finance

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To: Audit and Corporate Governance Committee

DATE: 29 June 2010

AGENDA ITEM NO 7

## Internal audit annual report 2009/2010

### Purpose of Report

1. The purpose of this report is to report on the work of Internal Audit in the year ended 31 March 2010, 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.

### Strategic Objectives

3. To assist the Council to manage its business effectively by providing an assurance framework to monitor the overall adequacy and effectiveness of the internal control environment.

### Background

4. 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.
5. 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

6. The head of finance 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 Head of Finance'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.
7. It is the head of finance'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.

8. Based on the scope of our reviews, the one area that was given full assurance was Facilities Management. Noted improvements in this financial year were seen in General Ledger and some areas of the Housing and Council Tax Benefit service. Areas of weakness in the control environment have been identified and improvement actions agreed in the following areas: Brown Bins, Creditor Payments, Housing and Council Tax Benefits Overpayments, Payroll, Proactive Anti-Fraud Arrangements, Records Management, Section 106 Commuted Sums and Cornerstones - Couture Contract. Where Internal Audit identified weaknesses which require remedial action, recommendations have been made and discussed with officers.
9. Notwithstanding the head of finance'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.
10. A summary of all internal audit opinions is attached as **Appendix 1**.

## Summary of Audit Work

11. For 2009/2010, Internal Audit completed 645 audit work days. 304.25 days for South Oxfordshire District Council and 340.75 days for the Vale of White Horse District Council. This includes planned audit work, consultancy work and contingency work (i.e. investigations).
12. A total of 51 internal audit reviews have been undertaken with a total of 38 planned audits being completed within 2009/2010. A further 12 reports are pending finalisation, 6 of which are at draft report stage and 6 audits are still in progress. From those, 23 relate to South Oxfordshire District Council and 6 out of the 12 relate to SODC. From the 22 completed/draft audits, 1 (6%) achieved a full assurance rating. In most cases (13.5 audits / 58%) a satisfactory assurance rating was achieved. Limited assurances were appropriate for 7.5 (36%) audits and no reviews resulted in nil assurance being given. In total 219 recommendations to improve controls and procedures within the Council were made. 12 (5%) were classified as high, 113 (51%) as medium and 94 (43%) as low. Of the completed audits 13 recommendations were not agreed by management.
13. The table shown Appendix 1 includes a number of audits which are issued in draft and were outstanding for a significant period of time, these include responses from management for Section 106 Commuted Sums and the Proactive Anti Fraud review. In addition there are three priority one audits outstanding which have not been issued at draft.
14. No investigation was completed during 2009/2010 for the Council. In addition, Internal Audit was asked to provide consultancy advice in two areas, and this work amounted to 13 days.
15. A total of 42 follow-up reviews were undertaken during 2009/2010, utilising 21 days. From those, 22 relate to South Oxfordshire District Council, of which 8 follow-up reviews have been undertaken on 2009/2010 audit work utilising 4.0

days. Time has been allocated within the 2010/2011 audit plan for further follow-up work.

## Issues Relevant to the Annual Governance Statement

16. Specific audit reviews on corporate governance and the Council's anti-fraud and corruption arrangements were included within the 2009/2010 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 has undertaken further proactive anti fraud testing within 2009/2010 which has raised a number of issues to be addressed in consultation with Capita.

## Internal Audit's Performance

17. At the beginning of 2009/2010 the staffing establishment of internal audit was six ftes (audit manager, senior auditor and 4 x auditors). An auditor vacancy arose in July 2009 which was filled on 11 January 2010. In November 2009 the establishment was reduced to five ftes and the senior auditor was made redundant. On 1<sup>st</sup> February 2010, the audit manager went on maternity leave and it was decided by management team not to bring in resources to cover the vacancy. Instead Marcia Slater has been acting in a supervisory capacity, so from 1 February 2010 to 3 January 2011 the establishment is four ftes.
18. The performance of Internal Audit is measured against a number of indicators. The out-turn for 2009/2010 is as follows:

	<b>Year Ending 31/03/09</b>	<b>Target 09/10</b>	<b>Year Ending 31/03/10</b>
<b>Chargeable</b>	70.5%	71%	68.2%
<b>Non-Chargeable</b>	12.5%	9.5%	8.0%
<b>Lost</b>	17%	19.5%	23.8%

<b>Performance Targets</b>	<b>Year Ending 31/03/10</b>
<b>PT1</b> To issue 90% of audit notifications at least 1 month before start of audit fieldwork	92.5%
<b>PT2</b> To issue 90% of draft audit reports within 5 working days of completion of the exit meeting.	75.0%
<b>PT3</b> To issue 90% of final audit reports within 5 working days	92.7%

of receipt of the auditees final responses to draft report and recommendations.	
<b>PT4</b> To follow up 90% of final reports within 6 months of completion of audit.	63.5%
<b>PT5</b> To complete the audit fieldwork and issue draft reports on 100% of all priority 1 audits within the audit plan.	83.9%
<b>PT6</b> To complete the audit fieldwork and issue draft reports on 80% of all priority 2 and 3 audits within the audit plan.	100%

19. 3 out of 6 performance targets set for 2009/2010 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 of all priority 1 audits within the audit plan and undertake follow-up work on previous internal audit work.
20. Overall, it is the Head of Finance's opinion that the team has performed well this year, given the change imposed on staff resources on the service.

### **Compliance with CIPFA Code**

21. It is the Head of Finance's opinion that internal audit work has complied with the CIPFA standards. Some minor improvements have been identified, which will be implemented within 2010/2011.
22. 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 have worsen since last year from 18 in 2008/2009 to only one feedback surveys being returned during the course of 2009/2010. A summary of all the responses received and general comments is attached as **Appendix 2**.
23. All feedback received by the Audit Manager is discussed with the relevant Auditor. Where appropriate, the Audit Manager meets the officer to discuss their comments in more detail and implement any necessary process improvements.

WILLIAM JACOBS  
HEAD OF FINANCE

**PLANNED AUDITS 2009/2010**

**APPENDIX 1**

<b>System Name</b>	<b>Status</b>	<b>Audit Allocation</b>	<b>Total Days Used</b>	<b>Exception Issues</b>	<b>Audit Opinion</b>	<b>No. of Recs</b>	<b>High</b>	<b>No. Agreed</b>	<b>Medium</b>	<b>No. Agreed</b>	<b>Low</b>	<b>No. Agreed</b>	<b>Total Not Agreed</b>
As at 11 June 2010													
<b>JOINT</b>													
<b>Bank Reconciliation Process Design</b> SODC VWHDC	<b>Completed</b>	20	15.5		Satisfactory Satisfactory	<b>9</b> <b>6</b>	0 0	N/A N/A	2 2	2 2	7 4	6 4	<b>1</b> <b>0</b>
<b>Brown Bin Scheme</b> SODC VWHDC	<b>Completed</b>	20	22		Limited Limited	<b>16</b> <b>14</b>	2 3	2 3	11 11	10 11	3 0	3 0	<b>1</b> <b>0</b>
<b>Capital Accounting</b> SODC VWHDC	<b>In Progress</b>	14	14										
<b>Council Tax</b> SODC VWHDC	<b>Completed</b>	20	23		Satisfactory Satisfactory	<b>7</b> <b>4</b>	0 0	0 0	2 2	2 2	5 2	5 2	<b>0</b> <b>0</b>
<b>Creditor Payments</b> SODC VWHDC	<b>Completed</b>	30	30		Limited Limited	<b>27</b> <b>24</b>	0 1	0 1	19 17	17 15	8 6	6 4	<b>4</b> <b>4</b>
<b>Facilities Management</b> SODC VWHDC	<b>Completed</b>	20	22		Full Full	<b>1</b> <b>0</b>	0 0	N/A N/A	0 0	N/A N/A	1 0	1 N/A	<b>0</b> <b>0</b>
<b>Financial Systems Reconciliations</b> SODC VWHDC	<b>Completed</b> <b>Completed</b>	24	18		Satisfactory Satisfactory	<b>11</b> <b>9</b>	0 0	0 0	5 2	5 2	6 7	6 6	<b>0</b> <b>1</b>
<b>General Ledger</b> SODC VWHDC	<b>Completed</b>	20	23.5		Satisfactory Satisfactory	<b>11</b> <b>6</b>	0 0	N/A N/A	6 3	6 3	5 3	5 3	<b>0</b> <b>0</b>
<b>Housing &amp; Council Tax Benefits</b> SODC VWHDC	<b>Completed</b>	30	23		Sat/Limited Sat/Limited	<b>12</b> <b>10</b>	1 1	1 1	5 4	5 4	6 5	6 5	<b>0</b> <b>0</b>
<b>HR Grievance Procedure</b> SODC VWHDC	<b>Postponed</b>	20	N/A	Carry forward 2010/2011	N/A	<b>N/A</b>	N/A	N/A	N/A	N/A	N/A	N/A	<b>N/A</b>
<b>Information Governance (Sensitive Data)</b> SODC VWHDC	<b>Completed</b>	30	30		Satisfactory Satisfactory	<b>8</b> <b>7</b>	0 0	0 0	3 3	3 3	5 4	4 3	<b>1</b> <b>1</b>
<b>NNDR</b>	<b>Draft Out</b>	20	20										

System Name	Status	Audit Allocation	Total Days Used	Exception Issues	Audit Opinion	No. of Recs		No. Agreed		No. Agreed		Total Not Agreed	
						High	Medium	Low	Total				
As at 11 June 2010													
SODC VWHDC					Satisfactory Satisfactory	9 9	0 0	0 0	5 3	4 6			
<b>Partnership Performance Monitoring</b> SODC VWHDC	<b>Completed</b>	20	20		Satisfactory Satisfactory	7 7	0 0	N/A N/A	4 4	4 4	3 3	2 2	1 1
<b>Payroll (Capita)</b> SODC VWHDC	<b>Completed</b>	20	20	Joint Capita and Client report issued.	Limited Limited	14 12	1 1	1 1	10 9	10 9	3 2	3 2	0 0
<b>Payroll (Client)</b> SODC VWHDC	<b>See above</b>	20	20	Joint Capita and Client report issued.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Pro-Active Anti-Fraud Review</b> SODC VWHDC	<b>Draft Out Draft Out</b>	30	28		Limited Limited	4 6	2 4		2 2				
<b>Project Management</b> SODC VWHDC	<b>Postponed</b>	30	N/A	Carry forward 2010/2011	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Records Management</b> SODC VWHDC	<b>Completed</b>	14	21		Limited Limited	12 12	0 0	N/A N/A	9 7	6 7	3 5	2 5	4 0
<b>Rent Accounting</b> SODC VWHDC	<b>N/A Completed</b>	20	14.5	Covered in Temporary Acc. Review, SODC do not use Abris for rent collection	N/A Satisfactory	N/A 12	N/A 0	N/A N/A	N/A 4	N/A 4	N/A 8	N/A 8	N/A 0
<b>S106 Commuted Sums</b> SODC VWHDC	<b>Draft Out</b>	24	36		Limited Limited	13 12	2 2		8 7		3 3		
<b>Sundry Debtors</b> SODC VWHDC	<b>In Progress</b>	30	30										
<b>Treasury Management</b> SODC VWHDC	<b>In Progress</b>	14	14										
<b>Verification of Performance Indicator Calculations</b> SODC VWHDC	<b>Completed</b>	30	25		Satisfactory Satisfactory	11 8	1 0	1 0	4 2	4 2	6 6	6 5	0 1
<b>VFM from CCTV Contract</b> SODC VWHDC	<b>Completed</b>	14	14.5		Satisfactory Satisfactory	5 11	0 0	N/A N/A	1 3	1 3	4 8	4 8	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 11 June 2010													
VFM in Procurement SODC VWHDC	Completed	24	25		Satisfactory Limited	10 18	1 1	0.5 1	4 10	4 5.5	5 7	4 7	1.5 4.5
<b>SODC</b>													
Cornerstone - Couture Contract	Completed	10	11		Limited	17	2	2	8	8	7	7	0
Cornerstone - Emergency Planning, Disaster Recovery, Business Continuity Planning	Postponed	8	N/A	Carry forward 2010/2011	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cornerstone - Membership	Completed	6	4		Satisfactory	4	0	N/A	0	N/A	4	4	0
Fit for The Future Implementation Review	Postponed	10	N/A	Carry forward 2010/2011	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Oxfordshire Waste Partnership	Completed	10	7.5		Satisfactory	5	0	N/A	2	2	3	3	0
Pest Control	Postponed	8	N/A	Carry forward 2010/2011	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Temporary Accommodation	Completed	10	10.5		Satisfactory	6	0	N/A	3	3	3	3	0
<b>VWHDC</b>													
Car Loans	Postponed	7	N/A	Carry forward 2010/2011	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Comments & Complaints Process	Completed	10	7		Satisfactory	8	0	N/A	4	4	4	4	0
Corporate Administration	Completed	10	5		Satisfactory	6	0	N/A	3	3	3	3	0
DSO Accounting	Completed	15	13		Limited	15	9	9	6	6	0	N/A	0
Lone Working / Officer Security	Completed	10	10		Satisfactory	8	0	N/A	6	6	2	2	0
Stray Dogs Contract	Postponed	10	N/A	Carry forward 2010/2011	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>RSSP TOTALS</b>	-	<b>682</b>	<b>577</b>		<b>Full Satisfactory Limited Nil</b>	<b>443</b>	<b>34</b>	<b>23.5</b>	<b>227</b>	<b>187.5</b>	<b>182</b>	<b>153</b>	<b>26</b>
<b>SODC Totals</b>	-	<b>341</b>	<b>280.25</b>		<b>Full</b>	<b>1</b>	<b>12</b>	<b>7.5</b>	<b>113</b>	<b>92</b>	<b>94</b>	<b>80</b>	<b>13.5</b>



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 11 June 2010														
					Satisfactory Limited Nil	13.5 7.5 0								
<b>VWHDC Totals</b>	-	341	296.75		Full Satisfactory Limited Nil	1 13.5 8.5 0	224	22	16	114	95.5	88	73	12.5

### **FOLLOW UP AUDITS 2008/2009**

System Name	Total Days Used	Audit Opinion Issued	Total No. of Recs Agreed	Implemented	Partly Implemented	Not Implemented	Ongoing
<b>SODC</b>							
Budgetary Control	0.5	Satisfactory	7	1	1	0	5
Cornerstone 09/10	0.5	Satisfactory	12	8	0	0	4
Performance Management	0.5	Satisfactory	5	2	0	0	3
Risk Management	0.5	Limited	13	13	0	0	0
Freedom of Information	0.5	Satisfactory	2	1	1	0	0
Internal Recharges	0.5	Satisfactory	5	5	0	0	0
Disaster Recovery	0.5	Limited	3	3	0	0	0
Emergency Planning	0.5	Limited	8	2	4	1	1
Tourism (Marketing Contract)	0.5	Satisfactory	4	3	0	0	1

System Name	Total Days Used	Audit Opinion Issued	Total No. of Recs Agreed	Implemented	Partly Implemented	Not Implemented	Ongoing
Car Park Income	0.5	Limited	15	13	0	2	0
Human Resources	0.5	Satisfactory	9	3	1	4	1
Geographical Information Systems	0.5	Satisfactory	4	2	0	1	1
Cornerstone - Couture Contract 09/10	0.5	Limited	17	15	1	1	0
Oxfordshire Waste Partnership 09/10	0.5	Satisfactory	5	4	1	0	0
Post Office	0.5	Satisfactory	7	5	1	1	0
<b>VWHDC</b>							
Guildhall	0.5	Satisfactory	9	6	3	0	0
Budgetary Control	0.5	Satisfactory	4	2	2	0	0
Property Gazetteer	0.5	Satisfactory	7	6	0	1	0
Tender Process	0.5	Satisfactory	5	2	1	2	0
Performance Management	0.5	Satisfactory	9	7	0	0	2
Risk Management	0.5	Limited	13	12	1	0	0
Human Resources	0.5	Satisfactory	7	5	1	0	1
Disaster Recovery	0.5	Full	2	2	0	0	0
Emergency Planning	0.5	Satisfactory	7	1	1	5	0
Comments & Complaints 09/10	0.5	Satisfactory	8	1	3	4	0
Receipt of Income Arrangements	0.5	Satisfactory	3	2	0	0	1
Internal Recharges	0.5	Satisfactory	8	6	0	2	0
<b>Follow Up RSSP Totals</b>	<b>13.5</b>		<b>198</b>	<b>132</b>	<b>22</b>	<b>24</b>	<b>20</b>
<b>Follow Up SODC Totals</b>	<b>7.5</b>		<b>116</b>	<b>80</b>	<b>10</b>	<b>10</b>	<b>16</b>
<b>Follow Up VWHDC Totals</b>	<b>6.0</b>		<b>82</b>	<b>52</b>	<b>12</b>	<b>14</b>	<b>4</b>

## FOLLOW UP AUDITS 2009/2010

System Name	Total Days Used	Audit Opinion Issued	Total No. of Recs Agreed	Implemented	Partly Implemented	Not Implemented	Ongoing
<b>SODC</b>							
Corporate Governance 08/09	0.5	Full	2	0	0	2	0
Partnership Performance Monitoring	0.5	Satisfactory	6	3	0	1	2
Temporary Accommodation	0.5	Satisfactory	6	4	0	0	2
Anti Fraud & Corruption 08/09	0.5	Limited	11	4	4	3	0
Contract Monitoring	0.5	Satisfactory	4	3	1	0	0
VFM CCTV Contract Arrangements	0.5	Satisfactory	5	4	0	0	1
Records Management	0.5	Limited	8	3	1	4	0
<b>VWHDC</b>							
Contract Monitoring	0.5	Limited	5	2	0	3	0
Oxfordshire Waste Partnership 08/09	0.5	Satisfactory	4	4	0	0	0
GIS 08/09	0.5	Satisfactory	8	3	0	4	1
Partnership Performance Monitoring	0.5	Satisfactory	6	3	0	1	2
Anti Fraud and Corruption 08/09	0.5	Limited	11	4	2	5	0
Consultation 08/09	0.5	Limited	17	12	1	4	0
VFM CCTV Contract Arrangements	0.5	Satisfactory	11	7	0	1	3
Rent Accounting	0.5	Satisfactory	12	7	1	4	0
<b>Follow Up RSSP Totals</b>	<b>7.5</b>		<b>116</b>	<b>63</b>	<b>10</b>	<b>32</b>	<b>11</b>
<b>Follow Up SODC Totals</b>	<b>3.5</b>		<b>42</b>	<b>21</b>	<b>6</b>	<b>10</b>	<b>5</b>
<b>Follow Up VWHDC Totals</b>	<b>4.0</b>		<b>74</b>	<b>42</b>	<b>4</b>	<b>22</b>	<b>6</b>

## UNPLANNED WORK 2009/2010

### CONSULTANCY

System Name	Status	Audit Allocation	Total Days Used	Requested By
<b>JOINT</b>				
Facilities Management Comparison	Completed	10	24	Head of Economy, Leisure & Property
<b>SODC</b>				
HCA Housing Growth Bid	Completed	1	1	Head of Economy, Leisure & Property
Elections Accounts	To Commence	0.5		Head of Legal & Democratic Services
<b>VWHDC</b>				
OWP Auditing Authority - Year End	Completed	5	5.5	OWP Agreement
Consultancy RSSP Totals	-	-	30.5	
Consultancy SODC Totals			13.0	
Consultancy VWHDC Totals			17.5	

### CONTINGENCY

System Name	Status	Audit Allocation	Total Days Used	Requested By
<b>JOINT</b>				
None	-	-	-	-
<b>SODC</b>				
None	-	-	-	-
<b>VWHDC</b>				
Statement of Accounts Investigation	Completed	4.5	4.5	Chief Executive
Cash Office	Completed	10	12	Section 151 Officer
Contingency RSSP Totals	-	-	16.5	
Contingency SODC Totals			0	
Contingency VWHDC Totals			16.5	

## SYSTEM DEVELOPMENT

System Name	Status	Audit Allocation	Total Days Used	Requested By
<b>JOINT</b>				
None	-	-	-	-
<b>SODC</b>				
None	-	-	-	-
<b>VWHDC</b>				
None	-	-	-	-
System Development RSSP Totals	-	-	-	-
System Development SODC Totals				
System Development VWHDC Totals				

**SODC TOTAL AUDIT WORK 2009/2010      304.25 days**

**VWHDC TOTAL AUDIT WORK 2009/2010      340.75 days**

**SODC TOTAL AUDIT WORK 2008/2009      383.75 days**

**VWHDC TOTAL AUDIT WORK 2008/2009      426.75 days**

## **INTERNAL AUDIT FEEDBACK**

## **APPENDIX 2**

4 Audit Feedback questionnaires were returned for work completed in 2009/2010 (18 were received in 2008/2009). Responses were received from:

### **SODC**

Facilities Management

### **VWHDC**

Facilities Management  
Oxfordshire Waste Partnership  
VFM from CCTV Contract

## **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	2 (7)	2 (10)	0 (1)	0 (0)	0 (0)	0 (0)
2. Minimal disruption to daily activities	0 (6)	4 (12)	0 (0)	0 (0)	0 (0)	0 (0)

## **COMMUNICATION**

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

## PROFESSIONAL PROFICIENCY

	Very Good	Good	Satisfactory	Poor	Very Poor	Did Not Answer
9. Professionalism of the auditor(s)	2 (10)	2 (7)	0 (1)	0 (0)	0 (0)	0 (0)
10. Advice given by the auditor(s)	2 (9)	2 (7)	0 (1)	0 (1)	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	0 (6)	4 (8)	0 (2)	0 (0)	0 (0)	0 (2)
12. Overall evaluation of the quality of the audit service provided	2 (8)	2 (7)	0 (2)	0 (0)	0 (0)	0 (1)

## TOTALS

	Very Good	Good	Satisfactory	Poor	Very Poor	Did Not Answer
	14 (82)	36 (107)	0 (19)	0 (3)	0 (0)	0 (5)

## OTHER COMMENTS RECEIVED

No Comments Received
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