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DATE: 7 September 2010

To: Members of the AUDIT SUB-COMMITTEE

Councillor Michael Tickner (Chairman) Councillor Lydia Buttinger (Vice-Chairman) Councillors Reg Adams, Nicholas Bennett J.P., Simon Fawthrop, Julian Grainger and Stephen Wells

A meeting of the Audit Sub-Committee will be held at Bromley Civic Centre on THURSDAY 16 SEPTEMBER 2010 AT 7.30 PM

> MARK BOWEN Director of Legal, Democratic and Customer Services.

Copies of the documents referred to below can be obtained from www.bromley.gov.uk/meetings

AGENDA

- APOLOGIES FOR ABSENCE AND NOTIFICATION OF SUBSTITUTE MEMBERS 1
- 2 DECLARATIONS OF INTEREST
- **CONFIRMATION OF THE MINUTES OF THE MEETING HELD ON 10TH JUNE 2010** 3 **EXCLUDING THOSE CONTAINING EXEMPT INFORMATION** (Pages 5 - 12)

QUESTIONS BY MEMBERS OF THE PUBLIC ATTENDING THE MEETING 4

To hear questions received in writing by the Legal, Democratic and Customer Services Department by 5pm on Friday 10th September 2010 and to respond.

MATTERS OUTSTANDING FROM THE LAST MEETING 5

The following items were outstanding after the last meeting –

Issue &	Summary	Action	Ву	Estimated
Date		Being		Completion
		Taken		
Officers'	Committee	Most of the	Director of	August
Expenses	requested a note	information	Resources/Assistant	2010
Minute	be circulated	requested	Chief Executive	
5(a),	explaining all	was	(HR)	
10/6/10	benefits payable	contained		
	to officers,	in a report		

	including interview and relocation expenses, lease cars, telephones and bonuses.	to the Sub- committee on 22 nd September 2009. Additional information is being collated for circulation.		
Pension Fund Minute 5 (c), 10/6/10	Pensions Investment Sub- Committee to consider the External Audit Plan for the pension Fund.	The Pensions Investment Sub- Committee is considering this on 8 th September 2010.	Assistant Director of Resources (Audit and Technical	September 2010
Transition Team Minute 45 23/3/10	Report referred to CYP PDS and A&C PDS	Report considered A&C PDS on 27/7/10 – Committee noted that all the actions in the internal audit report had been completed.	Democratic Services Manager	July 2010
Value for Money Reporting Minute 46, 23/3/10	Report referred to I&E Sub- Committee	Report due to go to I&E Sub- Committee on 13 th October 2010	Democratic Services Manager	October 2010
Direct Payments Minute 50/1, 23/3/10	Report referred to A&C PDS Committee.	Report considered and noted by A&C PDS on 27/7/10.	Democratic Services Manager	July 2010
Cash Payments Minute 6 (a) 10/6/010	Requested further report to next meeting	See Progress Report – Para 3.2	Deputy Chief Internal Auditor	September 2010

Debtors Minute 6 (d) 10/6/10	Requested further report to next meeting with timescales for completion of reconciliations and recovery actions with appropriate charts.	See Progress Report – Para 3.9	Deputy Chief Internal Auditor	September 2010
Housing Benefit Update Minute 6 (f) 10/6/10	Requested that Brendan Costello (LB Greenwich) attend the next meeting.	Mr Costello will be at the meeting. See Progress Report – Para 3.46.	Deputy Chief Internal Auditor	September 2010
Internal Audit Annual Report 2009/10 Minute 7 10/6/10	Requested that (a) value for money and proactively identifying fraud and prosecuting offenders should feature in the objectives for Internal Audit, (b) a breakdown of recommendations by Department, (c) a re-formatted table of priority 1s.	See Progress Report – Para 3.21 and appendices H, I and J.	Deputy Chief Internal Auditor	September 2010
Internal Audit and Value for Money Reporting Minute 9 10/6/10	The Sub- Committee made a number of suggestions which are picked up in the report on this agenda.	See further report on Value for Money Reporting on this agenda	Deputy Chief Internal Auditor	September 2010

6 PRESENTATION BY THE CHAIRMAN

7 INTERNAL AUDIT PROGRESS REPORT (Pages 13 - 90)

3.1 Outstanding Matters

- 3.2 Use of Cash Payments across the Council
- 3.9 Debtors
- 3.21 Annual Audit Report
- 3.25 Direct Payments

- 3.27 Previous Priority One Recommendations
- 3.29 Progress and new issues since the last meeting
- 3.34 Academy Status

3.35 Current Matters

- 3.37 New Priority One Recommendations
- 3.39 FMSiS Assessment of Secondary School 2009/10
- 3.44 Emergency Accommodation & Rent Accounts
- 3.46 Housing Benefit Update
- 3.50 Waivers

3.56 Other Matters

- 3.57 Benchmarking
- 3.62 Partnership Working
- 3.64 Audit Commission
- 3.67 Risk Management

8 INTERNAL AUDIT AND VALUE FOR MONEY REPORTING (Pages 91 - 116)

9 LOCAL GOVERNMENT ACT 1972 AS AMENDED BY THE LOCAL GOVERNMENT (ACCESS TO INFORMATION) (VARIATION) ORDER 2006 AND THE FREEDOM OF INFORMATION ACT 2000

The Chairman to move that the Press and public be excluded during consideration of the item of business listed below as it is likely in view of the nature of the business to be transacted or the nature of the proceedings that if members of the Press and public were present there would be disclosure to them of exempt information.

Items of Business

Schedule 12A Description

10	EXEMPT MINUTES OF THE MEETING HELD ON 10TH JUNE 2010 (Pages 117 - 118)	Any action taken or to be taken in connection with the prevention, investigation or prosecution of crime.
11	INTERNAL AUDIT FRAUD AND INVESTIGATION PROGRESS REPORT (Pages 119 - 136)	Any action taken or to be taken in connection with the prevention, investigation or prosecution of crime.
12	ANNUAL INTERNAL AUDIT FRAUD AND INVESTIGATION PROGRESS REPORT (Pages 137 - 158)	Any action taken or to be taken in connection with the prevention, investigation or prosecution of crime.

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Agenda Item 3

AUDIT SUB-COMMITTEE

Minutes of the meeting held on 10 June 2010

Present:

Councillor Michael Tickner (Chairman) Councillor Lydia Buttinger (Vice-Chairman) Councillors Councillor Reg Adams, Nicholas Bennett J.P., Simon Fawthrop and Julian Grainger

1 APOLOGIES FOR ABSENCE AND NOTIFICATION OF SUBSTITUTE MEMBERS

Apologies for absence were received from Councillor Stephen Wells. The Chairman welcomed the Vice-Chairman, Councillor Lydia Buttinger, to her first meeting of the Sub-Committee.

2 DECLARATIONS OF INTEREST

Councillors Reg Adams, Lydia Buttinger and Nicholas Bennett declared personal interests as school governors. Councillor Simon Fawthrop declared a personal interest as the parent of a child at a Bromley school.

3 CONFIRMATION OF THE MINUTES OF THE MEETING HELD ON 23rd MARCH 2010 EXCLUDING THOSE CONTAINING EXEMPT INFORMATION

RESOLVED that the minutes of the meeting held on 23rd March 2010 be confirmed.

4 QUESTIONS BY MEMBERS OF THE PUBLIC ATTENDING THE MEETING

No questions had been received.

5 MATTERS OUTSTANDING FROM THE LAST MEETING

Councillors commented that the agenda frontsheet could be improved, particularly by including sub-headings for all matters being considered within each report, and the Chairman undertook to discuss this with officers.

The following outstanding matters were discussed -

(a) Officers' Expenses (Minute 21, 22^{nd} September 2009 and Minute 30 (ii), 8^{th} December 2009) – The Sub-Committee was informed that the issue of officer expenses had been considered by the Chief Officers Executive (COE).

RESOLVED that a note be circulated to the Sub-Committee setting out and explaining all benefits and expenses payable to officers, including interview and relocation expenses, lease cars, telephones and bonuses.

(b) Mobile Phones (Minute 33 (ii), 8th September 2009) – A report had been considered the previous evening at Executive and Resources PDS Committee, recommending to the Resources Portfolio Holder that work mobile phones should not be replaced with an allowance system. A new provider was also recommended in the report, and a mobile phone usage policy had been drawn up. The Sub-Committee was satisfied that the PDS Committee was looking at the issue.

RESOLVED that the Sub-Committee's thanks to the auditors involved in examining mobile phone use be recorded.

(c) Pension Fund (Minute $44 - 23^{rd}$ March 2010) – The Investment Sub-Committee was due to consider the External Audit Plan for the Pension Fund at its next meeting, which was now re-scheduled for 8th September 2010.

(d) Transition Team (Minute 45 (iv) -23^{rd} March 2010) - A report was due to be considered at the Children and Young People PDS Committee on 20^{th} July 2010 and the Adult and Community PDS Committee on 27^{th} July 2010.

(e) Value for Money Reporting (Minute $46 - 23^{rd}$ March 2010) – The Improvement and Efficiency Sub-Committee was due to consider value for money issues on 8^{th} July 2010.

(f) Direct Payments (Minute $50/1 - 23^{rd}$ March 2010) – A report was due to be considered by the Adult and Community PDS Committee on 27^{th} July 2010.

6 INTERNAL AUDIT PROGRESS REPORT Report DR10050

The Sub-Committee considered a report informing them of recent audit activity across the Council and updating them of progress on matters outstanding from the last meeting and implementing previous priority one recommendations.

(a) Cash Payments

The Chairman reminded the Sub-Committee that, as a result of work by internal auditors, it had asked officers to halve the value of cash payments made within a year. In addition to increased use of BACS, initiatives were under way to introduce purchasing cards and pre-paid cards – it was estimated that 140 pre-paid cards would replace around 3,300 cash payments

per annum. Purchasing cards and pre-paid cards helped to make processes more efficient and provided data to help with reclaiming VAT. Clients were also encouraged to move to internet banking, but it was accepted that there was customer resistance to this.

RESOLVED that a further progress report be made at the next meeting.

(b) New Issues since the last meeting

Officers reported that the target to complete 95% of audits within two months of starting them was still not being met. This was partly due to secondment to cover new performance management responsibilities, and also staff sickness within the Internal Audit Team.

(c) Parking Income 2009/10

A priority one recommendation had been made with regard to the failure to reconcile parking income from October 2009 onwards. Ben Stephens, Head of Parking, attended the meeting for this item. He explained that formal reconciliations had not taken place due to short term staffing issues and prioritisation of work on implementing a new computer system, and that management would have been informed immediately had the Council's contractors suspected any discrepancies. Reconciliations were now up to date, with no substantial discrepancies having been found, and measures had been put in place to ensure that there was a dedicated staff resource for reconciliations. The Sub-Committee also asked about the relative cost of different payment methods, such as credit cards, mobile phones, cash and smart cards (it was suggested that the latter could be explored with Transport for London).

(d) Debtors

Members noted that, following some short term management problems, the Domiciliary Care service had been transferred to Adult and Community Services and debt collection issues were being addressed. It was important to ensure that debts were followed up quickly and not allowed to build up. Members commented that the service might be better managed in the private sector; the Director of Resources confirmed that the scope of the contract now managed by Liberata would be examined.

RESOLVED that timescales for the completion of reconciliations and recovery actions be set down and reported back to the Sub-Committee and that an update be made to the next meeting, with appropriate charts showing trends including average debtor days, and covering write-offs and incentives for early payment.

(e) Primary School

The Sub-Committee discussed payments to an IT company made by a primary school, which had come to light when an income and expenditure

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audit had been carried out at the request of new governors of the school. No evidence had been found to suggest any fraud, and weekly visits were being made to support the school's finance officer.

(f) Housing Benefit Update

Councillors welcomed the graphs presented for this item; the apparent spikes of activity in March were possibly as a result of efforts to meet annual targets or from National Fraud Initiative activity.

RESOLVED that Brendan Costello, manager of the anti-fraud team at Greenwich, be requested to attend the next meeting when housing benefit fraud issues are presented.

(g) Annual Governance Statement

The Sub-Committee noted the Annual Governance Statement produced under the Accounts and Audit Regulations. The Chairman commented that it appeared that too much effort was going into "governance" at the expense of combating fraud, and that the "shared principles" at the end of the section on "The Governance Framework" were just a list of virtues.

RESOLVED that the Sub-Committee's concerns be noted for the next publication of the accounts.

7 INTERNAL AUDIT ANNUAL REPORT 2009/10 Report DR10057

The Sub-Committee received the Internal Audit Annual Report for 2009/10, which included highlights of the performance of the Internal Audit function, a summary of the audits undertaken and an opinion on the overall adequacy and effectiveness of the organisation's internal control environment.

The Chairman suggested that value for money should feature in the main objectives for Internal Audit (set out in paragraph 3.2 of the report), and that the wording should refer to proactively identifying fraud and prosecuting offenders.

The Sub-Committee noted that the performance indicator requiring 95% of audits to be completed within two months had not been achieved, and was running at 83%. One factor was increased sickness levels in the Internal Audit Team, although officers reported that, overall, the levels were not excessively high. Members suggested firm management action to tackle staff sickness, including freezing attendance at external conferences and training courses, thorough checks by Occupational Health and promoting working from home. However, it was considered that positive incentives and a continuing focus on quality were also needed.

Members asked whether managers who did not respond to issues raised by Internal Audit faced any reduction in performance related pay. Officers responded that there could be an impact on pay, but not all priority one recommendations were necessarily the result of management failure, and there were processes to deal with poor management performance. Members requested that the charts in paragraph 3.20 of the report should include a breakdown by department as an incentive to chief officers. The chart at Appendix 1 did already include departments, and Members requested that the table be re-formatted for the next meeting, and include details of any priority one recommendations which had not been implemented by management.

Councillor Julian Grainger suggested that audits of Children's' Centres needed to focus on whether they were actually improving outcomes for children, reaching the right people and responding to real documented demand. Councillor Nicholas Bennett responded that these were issues for Policy Development and Scrutiny Committees and that he would raise this with the Children and Young People PDS Committee.

RESOLVED that

(1) The Internal Audit Annual Report 2009/10 be noted.

(2) An additional bullet point be added to the Internal Audit objectives at paragraph 3.2 of the report to cover value for money and firming up the wording of the bullet point on identifying fraud.

8 ANNUAL SCHOOLS AUDIT REPORT 2009/10 Report DR10054

The Sub-Committee received a summary of work carried out by the Internal Audit Team in primary, secondary and special schools and colleges during 2009/10. Improved versions of the tables at appendices B and D in the report were tabled.

The Sub-Committee was concerned that conclusive advice had not been obtained on whether the lease agreement entered into by Secondary School B should be classified as operational or financial.

RESOLVED that

(1) The report be noted.

(2) The Sub-Committee's concern at the lack of a decision on the lease agreement entered into by Secondary School B be recorded.

9 INTERNAL AUDIT AND VALUE FOR MONEY REPORTING Report DR10056

The Sub-Committee considered a report updating them, following a request at the last meeting, on how a methodology for reporting on and assessing value for money (VFM) could be introduced.

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A matrix of for reviewing vfm risks and controls had been drawn up, enabling each element to be ranked on a scale of 1 - 4, and Members were keen to use this in a pilot area. However, officers cautioned that it would not be possible to offer a comprehensive vfm assessment in all Internal Audit reports, and that it was important not to duplicate work being carried out by the Corporate Improvement Team. Time had been allocated in the Audit Plan for piloting an approach to value for money, and it would be possible to start work by September.

Councillor Grainger suggested the following questions to assess vfm -

- (i) Has the service used evidence such as the IPF Statistical Review to identify those Councils which have either -
 - (a) cheaper unit cost; or
 - (b) reported a better outcome?
- (ii) If not, what other sources of comparison has the service used?
- (iii) Which Councils with a "better" performance has the service contacted?
- (iv) Has the service made (or is proposing to make) any changes from what it has learnt from other Councils?
- (v) Which private sector entities have been identified as possible comparators?
- (vi) Has the service applied steps (iii) and (iv)?

The Director of Resources commented that it was difficult to use benchmarking data effectively to achieve improvements to services. Members commented that outcome or output measures should be examined to achieve real vfm, and that it would be important to communicate the purpose of this new approach to managers and to auditors.

RESOLVED that

(1) The approach that could be adopted for Internal Audit value for money assessments set out in the report, including the control matrix and 1 - 4 scale ranking, be supported in principle, building in the questions proposed above by Councillor Grainger and other comments from Members.

- (2) A pilot vfm audit be started in September.
- (3) Progress be reported at the next meeting.
- 10 LOCAL GOVERNMENT ACT 1972 AS AMENDED BY THE LOCAL GOVERNMENT (ACCESS TO INFORMATION) (VARIATION) ORDER 2006 AND THE FREEDOM OF INFORMATION ACT 2000

RESOLVED that the press and public be excluded during consideration of the items of business referred to in the following Minutes as it is likely in view of the nature of the business to be transacted or the nature of the proceedings that if members of the press and public were present there would be disclosure to them of exempt information.

The following summaries refer to matters involving exempt information

11 CONFIRMATION OF EXEMPT MINUTES OF THE MEETING HELD ON 23RD MARCH 2010

The exempt minutes of the meeting held on 23rd March 2010 were confirmed.

12 INTERNAL AUDIT FRAUD AND INVESTIGATION PROGRESS REPORT

The Sub-Committee considered details of recent internal audit activity across the Council and updates on matters raised at the last meeting.

The Meeting ended at 11.00 pm

Chairman

Agenda Item 7

Report No. DR 10080

London Borough of Bromley

Agenda Item No.

PART 1 - PUBLIC

Decision Maker:	Audit Sub Committe	9 e	
Date:	16 th September 2010		
Decision Type:	Non-Urgent	Non-Executive	Non-Key
Title:	INTERNAL AUDIT P	ROGRESS REPORT	
Contact Officer:	Luis Remedios, Deputy Chief Internal Auditor Tel: 020 8313 4588 E-mail: luis.remedios@bromley.gov.uk		
Chief Officer:	Paul Dale, Director of Resouces and Deputy Chief Executive		
Ward:	All		

1. <u>Reason for report</u>

This report informs Members of recent audit activity across the Council and provides updates on matters arising from the last Audit Sub Committee. It covers:-

3.1 Outstanding Matters

- 3.2 Use of Cash Payments across the Council
- 3.9 Debtors
- 3.21 Annual Audit Report
- 3.25 Direct Payments
- 3.27 Previous Priority One Recommendations
- 3.29 Progress and new issues since the last meeting
- 3.34 Academy Status

3.35 Current Matters

- 3.37 New Priority One Recommendations
- 3.39 FMSiS Assessment of Secondary School 2009/10
- 3.44 Emergency Accommodation & Rent Accounts
- 3.46 Housing Benefit Update
- 3.50 Waivers

3.56 Other Matters

- 3.58 Benchmarking
- 3.63 Partnership Working
- 3.65 Audit Commission
- 3.68 Risk Management

2. RECOMMENDATION(S)

- a. Note the report and comment upon matters arising from the internal audit progress report.
- b. Note the continuing achievements of the counter fraud benefit partnership with Greenwich Council. (para 3.45)

Corporate Policy

- 1. Policy Status: Existing policy.
- 2. BBB Priority: Excellent Council.

Financial

- 1. Cost of proposal: N/A
- 2. Ongoing costs: Recurring cost.
- 3. Budget head/performance centre: Internal Audit
- 4. Total current budget for this head: £587,520 excluding the benefit fraud partnership costs but subject to reduction.
- 5. Source of funding: N/A

<u>Staff</u>

- 1. Number of staff (current and additional): 10 FTE
- 2. If from existing staff resources, number of staff hours: 380 days per quarter

Legal

- 1. Legal Requirement: Statutory requirement. Accounts and Audit Regs 2006
- 2. Call-in: Call-in is not applicable.

Customer Impact

1. Estimated number of users/beneficiaries (current and projected): 180 including Chief Officers, Head Teachers/Governors

Ward Councillor Views

- 1. Have Ward Councillors been asked for comments? N/A.
- 2. Summary of Ward Councillors comments: None

3. COMMENTARY

3.1 Outstanding matters

3.2 Use of Cash Payments across the Council

- **3.3** Members requested a further update on the measures being taken to reduce cash usage across the Council by at least 50% over the next year. We had previously reported that petty cash expended across the Authority for 2008/09 was about £443,800 of which £317,200 related to CYP paid through the Area Offices. A substantial amount of the CYP expenditure related to Leaving Care clients
- **3.4** We have examined the cash expended over the past year and correlated it to the use of purchase cards that started about a year ago (see appendix A). The graph at appendix A shows the usage of Petty Cash by month since April 2007. A general upward trend was reversed around the time of the introduction of Purchasing Cards. Total spend on Purchasing Cards by month is also shown on the graph.
- **3.5** Around £11k a month (July 2010 figure) is currently being spent on purchasing cards (1,860 transactions, an average of around £6 per transaction). Petty Cash expenditure has fallen from an average peak of £36k in August 2008 to an average of £27k in July 2010. Whilst there is a correlation between the two, some purchasing card expenditure is likely to have replaced cheque expenditure rather than petty cash.
- **3.6** The petty cash usage is likely to drop substantially on the introduction of pre-paid cards for Leaving Care, which currently accounts for approximately £12k a month of all petty cash.
- **3.7** In progressing the reduction of cash payments, and also increasing the use of BACS where appropriate, the use of pre-paid cards has been investigated for reducing the number of cash transactions and also for achieving process efficiency benefits. An initial assessment of the potential application areas that focussed on Leaving Care as these account for almost 60% of the yearly cash payments of around £252,000 per annum concluded that 140 cards could be used to replace 3,300 cash transactions.
- 3.8 As previously reported to Members an assessment of cash payments in CYP Leaving Care demonstrated the business case for their use. Subsequently a tender for pre-paid card service to replace cash payments to Leaving Care clients was issued through the OGC Framework. A supplier has been identified a Project Initiation Workshop will take place to start their work. This will include the set up of Client Zone, order cards, organise bank account, schedule training etc. The supplier has advised it takes some 6 to 8 weeks to implement to get to go-live point. Initially 36 cards will be issued to young people who receive regular and ad hoc payments resulting in an estimated reduction of cash payments of £1,000 - £1,250 per week or £52,000 to £65,000 per annum. During this first phase implementation, a plan will be developed to rollout the use of the cards to further clients as well as an assessment of their potential application to other CYP areas. In addition to Leaving Care, there is the potential for pre-paid cards to be applied to payments relating to support for parents and this will subsequently be assessed. A further area that is to be considered will be current BACS and cheque payment processes to see whether there are benefits available to using pre-paid cards as an alternative method.

3.9. Debtors

3.10 At the last cycle of this committee we had reported to Members that the outstanding debt over a year old amounted to \pounds 1,275,337 as at 31st January 2010, with a further

£1,231,971 for domiciliary care debts. The situation had not improved since the previous audit had highlighted a similar issue. Members wanted a further update specifically a trend analysis that identified changes and trends in long standing debts over a year old. We have extracted a trend analysis for non domiciliary care debt. The domiciliary care debts will be audited later in this financial year and any significant findings will be reported to this committee.

3.11 Six graphs are attached as follows:

Appendix B Total Invoice Debt Over Time
Appendix C Total Invoice Debt Over 1 Year Old Over Time
Appendix D Total Number of Outstanding Invoices Over Time
Appendix E Total Number of Invoices Outstanding Over 1 Year Old Over Time
Appendix F Total Value of Write-offs Over Time
Appendix G Total Value of Credit Notes Over Time

- **3.12** Appendix B shows that total invoice debt was steadily decreasing until around September 2008, after which it has steadily increased.
- **3.13** Appendix C shows that old debt (over 1 year old) was decreasing until around September 2008, after which it has steadily increased.
- **3.14** Appendix D reveals that the total number of invoices outstanding has decreased and levelled off from September 2008.
- **3.15** Appendix E shows that the number of invoices over a year old has steadily decreased until around September 2008, after which the number outstanding steadily increases again. This correlates to Appendix C which also shows that debts over a year old have increased steadily from September 2008.
- **3.16** Appendix F shows amounts written off over the period April 2004 to April 2010.
- **3.17** Appendix G shows the value of credit notes over the period July 2006 to July 2010. Credit notes include cancellations of debts raised in error.
- **3.18** Officers are currently reviewing position on various categories of debt raised, the approach to management information and debt recovery in this area.
- **3.19** Members had previously raised a query on the possibility of charging schools interest on long standing debts. This issue is currently being considered by CYP including consultation at the School Forum and Head Teachers. It may result in an amendment of the Scheme for Financing Schools.
- **3.20** An audit of Debtors covering aged debts is currently in progress.

3.21 Annual audit report

3.22 At the last cycle of this committee Members wanted Appendix 1 of the annual audit report reformatted to include an update on priority ones made during 2009/10. Members requested that the charts in paragraph 3.20 of the report should include a breakdown by department as a comparative analysis for Chief Officers. The chart at Appendix 1 did already include departments, and Members requested that the table be re-formatted for the next meeting, and include details of any priority one recommendations which had not been implemented by management. This is now attached as Appendix H.

- **3.23** Members had also requested a breakdown of recommendations by department. This is attached as Appendix I. The areas that attract the most recommendations across the departments are: insufficient accounting records; lack of supporting documentation; lack of or outdated procedures; lack of supporting documents; supervisory /monitoring/managing issues.
- **3.24** Members had also asked that the Internal Audit 'Terms of Reference' be updated to include Value for Money. This has been done and is shown as Appendix J.

3.25 Direct Payments

At the meeting of this committee in March 2010 Members had referred to a case where an amount of Direct Payments to a client's relatives could not be accounted for. This case was satisfactorily resolved but it transpired that the relatives were unclear about procedures. The minutes stated that: A further update was also provided in relation to case 219 – direct payments – in relation to concerns over the withdrawal of cash from a direct payment account by relatives of a client. Since the Sub-Committee's last meeting, management had concluded its enquiries into the discrepancies of the case. In the light of the report received, Members felt that an investigation was required by the Adult and Community PDS Committee into the procedures and training which existed for relatives who receive direct payments on behalf of the clients and that they fully understood what was expected of them. The exact wording of this referral was: 'the report in relation to case 219 be referred to the Adult and Community Services PDS Committee with a view to that Committee examining the procedures and training available for relatives who received direct payments on behalf of clients'.

As a result this matter was discussed at ASCS PDS committee on the 27th July 2010. There was a query as why it had to be on the PDS agenda. It was felt that future referrals should be sufficiently detailed and of high importance for ACS PDS referral.

3.26 The matter was discussed and is summarised below.

Since this incident the process of information giving and advice to service users and carers on the use of Direct Payments, and the requirements for record keeping have been reviewed and improved. People using Direct Payments sign an agreement about the use of the funds and their record keeping. It is in the nature of Direct Payments that the funds provided could be used for purposes other than those agreed. The Resources Department monitor the spend and records on a quarterly basis, and will do more frequent checks if there are concerns.

The process is being reviewed again as part of the Supporting Independence in Bromley programme and the issue of information and guidance to service users is a key part of this review. Work is also underway on a pre-paid card option, similar to a Visa card, which would offer additional protection against such mis-use.

There have been relatively few cases of mis-use of Direct Payments and recovery action has been taken effectively. There is a risk with Direct Payments, but the benefits to the users and carers, and to the Council, are far greater. The improvements listed above should ensure that the level of risk is kept low.

An audit of Direct Payments is due later on this year.

3.27 **Previous priority one recommendations**

3.28 The latest list of outstanding priority one recommendations is shown in Appendix K. Since our last report to Audit Sub Committee there has been ongoing activity by

management to implement these. Appendix K currently shows 10 priority ones. At the last cycle we had reported 11 of which 7 have been implemented - Capital Procedures (1); Fostering (1); FMSiS Secondary School (2); Review of Primary School(1); Cash & Banking (1); Transition Team (1). These are all expanded on in Appendix K.

3.29 **Progress and new issues since the last meeting**

- **3.30** For the period April 2010 to July 2010 we issued 56 reports against this year's plan to either draft or final stage. These include full systems and probity audits, schools and follow up audits. This equates to approximately 32% of the audit plan which is as expected for the 4 month period. The performance indicator for completion of the audit plan is 90%. There are 29 audits where there is work in progress at the time of writing this report. In addition, 16 audits were completed to draft and final stage in respect of the 2009/10 plan. The fraud partnership with LB Greenwich has also produced three reports following investigations these are expanded upon in Part 2.
- **3.31** 92% of the audits have been completed within the agreed budgeted time allowed against a performance indicator requirement of 90%. The feedback from clients has been very positive with an average score of 4.1 out of 5 against the target of 3.
- **3.32** A target that has been partially been met is the two month elapse time between commencement of field work and issue of draft report. The performance indicator requires that 95% of the audits should be completed within two months of commencement of fieldwork whereas we have achieved 88%. This is an improvement on the 83% reported in the last cycle of this committee. As reported previously, there are a number of reasons for this including awaiting information from clients, extending the original scope where there are major findings e.g. emergency accommodation and rent accounts and auditors being asked to carry out ad hoc work including investigations. This improvement reflects measures taken by Internal Audit management including close monitoring of audits in conjunction with the auditors. Audit management are actively monitoring progress against the plan to improve on the 88% performance against these targets in 2010/11.
- **3.33** The planned schools audits have all been achieved i.e. all the secondary schools apart from the Priory have been assessed against the Financial Management Standard in Schools (FMSiS) reviews having been initially reviewed three years ago. All schools have now been assessed over a three year period. In addition we have undertaken a special audit at a primary school. This is reported upon fully in Part 2. We have reassessed a secondary school that had not previously met the FMSiS standard. This school has now met the standard. We have also rolled out the assisted audit methodology for carrying out audits at our secondary schools. This requires schools and colleges to assist in the audit process under the management of Internal Audit thereby increasing the auditees' perception of the audit process as well as saving on audit time. Two secondary schools Kemnal Technology College and Darrick Wood School will not be part of this process but will be subject to a closure audit as they are converting to Academy Status.

3.34 Academy Status

On 26 May 2010 the Secretary of State for Education sent out letters to all outstanding schools inviting them to apply for Academy Status. Two Bromley secondary schools are in the process of converting to Academy Status, Kemnal Technology College on 1st September 2010 and Darrick Wood on 1st November 2010.

Guidance provided by the Department for Education states that there is no formal relationship between Local Authorities (LA) and Academies beyond LA statutory duties

such as SEN statementing, admissions co-ordination and provision of home-to-school transport. However, LAs are expected to play a key strategic role locally and there will be significant advantages to partnership working, for example planning 14-19 provision or sharing good practice locally. They also expect that many Academies will chose to keep existing LA representatives on their Governing Body.

3.35 An Academies operational group has been established and is meeting regularly to discuss how to assist schools in the transition to Academy Status and to establish which services including Internal Audit can be offered to them for purchase once they are Academies. Internal audit is represented on this group.

3.36 Current Matters

3.37 New priority one recommendations

3.38 The table of new priority one recommendations is listed below:

Report Number	Title	Dept	No of Priority One's
CYP/S12/01/2009	FMSiS Assessment of Secondary School	CYP	2
ACS/068/01/2009	Emergency Accommodation & Rent Accounts	RD	4- Part 2

3.39 FMSiS Assessment of Secondary School 2009/10

- **3.40** This secondary school was first assessed in January 2010. At the time of the audit the school was deemed not to have attained the standard as there were two priority one recommendations outstanding. These related to the leasing arrangements that the school had entered into and issues around the budget.
- **3.41** The school has a lease with a company where the lease payments were made from capital. In addition to this, at the time of the audit we were given information that this lease might be different to that encountered in other schools, in that the ownership of the assets would transfer to the school thereby indicating that it may not be an operating lease but a finance lease. Subsequent to the audit the lease has been renegotiated with the current leasing company and it is now regarded as an operational lease
- **3.42** The second priority one revolved around errors in the budget. The staffing budget had been increased from £5,396,789 to £5,584,588 and not changed on the schools financial system and the original budget for 6th form funding was overstated by £39,125. The result of this at the time of the audit would be to put the school into a budget deficit of £29,766 from the December 2009 surplus forecasted of £197,158. The school has since corrected the budget.
- **3.43** There were a number of lower priority recommendations covering whistle blowing policy, compliance with Financial Regulations in relation to tendering, invoicing, CRB checks, asset register to be updated, raising orders, approval of the budget and the need for comprehensive information on the list of leases and contracts. All recommendations have been agreed by management for implementation.

3.44 Emergency Accommodation & Rent Accounts

3.45 There were four priority ones in this area that are covered in detail in part 2 of this agenda.

3.46 Housing Benefit Update

- **3.47** Since the inception of the partnership in April 2002, through to July 2010, the Council has successfully prosecuted 246 claimants to date for benefit fraud; issued 224 court summonses; given 81 formal cautions; and administered 252 penalties. The full details and appendices on trends are shown in appendices L, M and N.
- **3.48** Members will be note that we have had some notable successes in tackling fraud including that of an asylum seeker who received three years imprisonment for defrauding Bromley Council, Lambeth Council and a couple of banks of over £700,000 fraud. This case attracted national paper interest an extract appears as Appendix O. This case was first identified by an observant and diligent officer following an application for a student loan.
- **3.49** We have also had a spate of prosecutions resulting in 8 people being prosecuted over a short space in time in August 2010. The partnership is also in the process of recovering overpayments by confiscation of assets in some cases where there are large amounts involved by use of Proceeds of Crime legislation.

3.50 Waivers

- **3.51** We are now submitting our second list of waivers across the Authority for the period September 2009 to July 2010. See appendix P. The list is collated from the Heads of Finance for each of the Service areas and any information kept by the Chief Officers. Members are asked to review this list and comment as necessary. The contract procedures require that these are reported on a bi-annual basis to Audit Sub Committee.
- **3.52** Rule 3 of the contracts procedure state that where there is the need to Waive the requirements for Competitive Bids pursuant to rule 13.1 or any other provision of these Contract Procurement Rules because of an unforeseeable emergency involving immediate risk to persons or property or serious disruption to Council services or significant damage or potential damage to the image or reputation of the Council (including circumstances which require a Strategic Performance Centre Manager to invoke a Business Continuity Plan) a Chief Officer may exercise such Exemption or Waiver subject to the following:
- **3.53** Where the value of a relevant contract (or proposed contract) exceeds £50,000 the Agreement of the Director of Legal, Democratic and Customer Services shall be obtained.
- **3.54** Where the value of a relevant contract (or proposed contract) exceeds £100,000 the Agreement of the Director of Legal, Democratic and Customer Services, the Director of Resources and the Agreement of the relevant Portfolio Holder shall be obtained
- **3.55** Where the value of a relevant contract (or proposed contract) exceeds £1 million the Agreement of the Director of Legal, Democratic and Customer Services, the Director of Resources and the Agreement of the relevant Portfolio Holder shall be obtained.
- **3.56** Negotiated contracts are covered by contracts procedure rule 13.1. A decision to negotiate with one or more candidates on any arrangements required within the Procurement process shall not be made except in compliance with the following and any Public Procurement Regulations (see also Rule 3). Note For the purpose of this Rule

the establishment of a Service Level Agreement is treated as being a negotiated arrangement;

3.57 Other Matters

3.58 Benchmarking

- **3.59** We have recently completed a benchmarking exercise through the Cipfa benchmarking club. In terms of cost we are competitive against other London Boroughs Appendix Q shows that we compare favourably at £310 net cost per chargeable day against other London Boroughs average of £360.
- **3.60** When compared to other London Boroughs with an in house team our costs for 2010/11 show up as £57,000 per annum per auditor compared to a London average of £68,000 per annum. -Appendix R. However, if Bromley's overheads of £22,000 mainly recharges, are excluded we are the cheapest Internal Audit in house team in London.
- **3.61** When we review time allocated on the 2010/11 plan to cover fundamental systems such as payroll, debtors, creditors, we show up as above average in London in allocating 0.45 days per million Bromley turnover of £688 million which equates to 310 days of our plan i.e. almost two auditors.- Appendix S.
- **3.62** When we compare chargeable days i.e. days available from each employee to carry out planned work we come out in line with the average of 176 days in comparison with other London Boroughs Appendix T.

3.63 Partnership Working

3.64 With uncertainty over future funding/budget cuts not only in Bromley but elsewhere in London we are faced with exploring working with other Boroughs to maximise efficiency or risk cutting experienced/qualified staff. Members are aware of the undoubted success of our fraud partnership with LB Greenwich. We are currently looking to extend this to audit coverage whereby LB Bromley will assist LB Greenwich in completion of their audit plan in this year by undertaking three or four audits. Looking forward, discussions are at an early stage but the intention is to have a formal agreement in place for 2011/12 onwards. This may affect low and medium risk audits coverage in Bromley in the future, depending on member decisions on allocations of any financial benefits, but not audits deemed as high risk. Another advantage in sharing services is an exchange of skills and use of common documentation e.g. we can use the same control matrices recommended by Cipfa to carry out system audits.

3.65 Audit Commission

- **3.66** Members will be aware of the demise of the Audit Commission. We are not certain of the ramifications of this decision but Cipfa have come out with some interesting information summarised in appendix U.
- **3.67** There may be implications for audit committees in respect of appointing the external auditors with councils able to appoint their own external auditors from 2012/13 onwards; governance and accountability issues; monitoring good practice; counter fraud role and specifically responsibility for the National Fraud Initiative; and link into the Local Government Ombudsman.

3.68 Risk Management

- **3.69** Given the need for service reduction planning as a result of the pending Spending Review we will be asking all managers to review their existing risks and identify any new risks. To assist in this process we have produced a one page 'Instant Guide to Risk Management' Appendix V.
- 3.70 We attach a schedule of the current net high risks Appendix W. The full risk register can be accessed via the Managers' Toolkit in Onebromley. See following link to the Risk Management and Insurance site: <u>http://onebromley/HDol/ManKit/wikisite/Wiki%20Pages/Risk%20Management%20and%</u> <u>20Insurance.aspx</u>

4. POLICY IMPLICATIONS

None.

5. FINANCIAL IMPLICATIONS

Some of the findings identified in the audit reports mentioned above will have financial implications.

6. LEGAL IMPLICATIONS

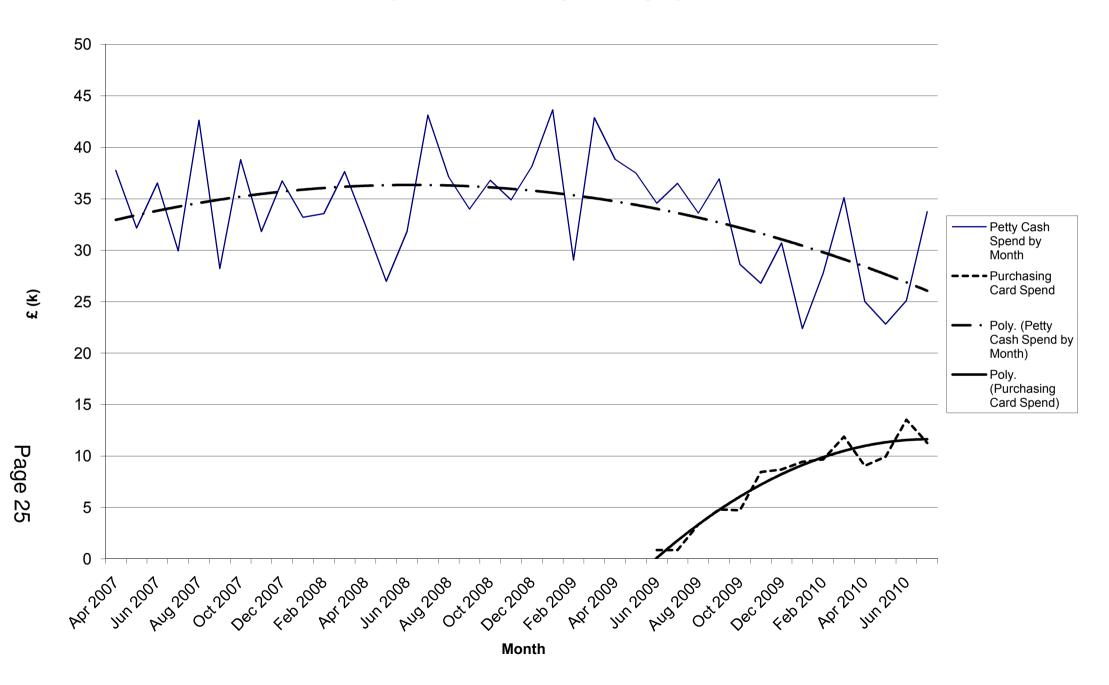
None.

7. PERSONNEL IMPLICATIONS

None.

Non-Applicable Sections:	[List non-applicable sections here]
Background Documents: (Access via Contact Officer)	None

Petty Cash and Purchasing Card Usage by Month



Page 26

13000 ~2000 10000 000 Value (£k) Total Outstanding
 Debt 800⁰ 1000 Poly. (Total Outstanding Debt) 6000 5000 4000 38232 38373 38498 38622 38749 38932 39052 39175 39297 39421 39540 39661 39783 39903 40025 40147 40268 40390

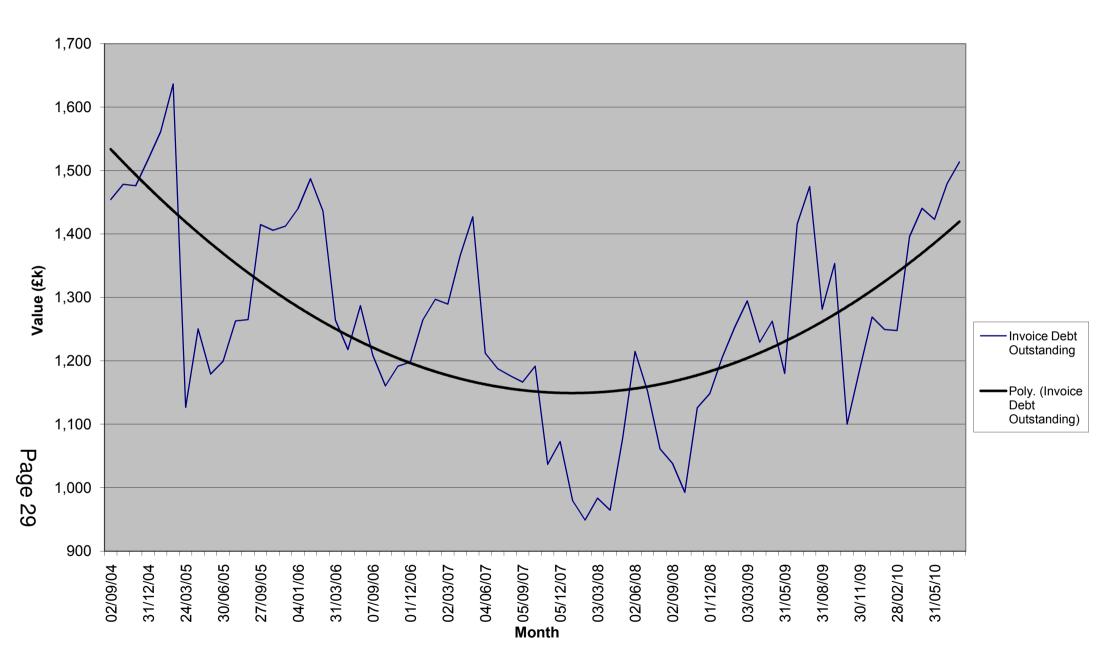
Total Outstanding Invoice Debt by Point In Time

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Page 28

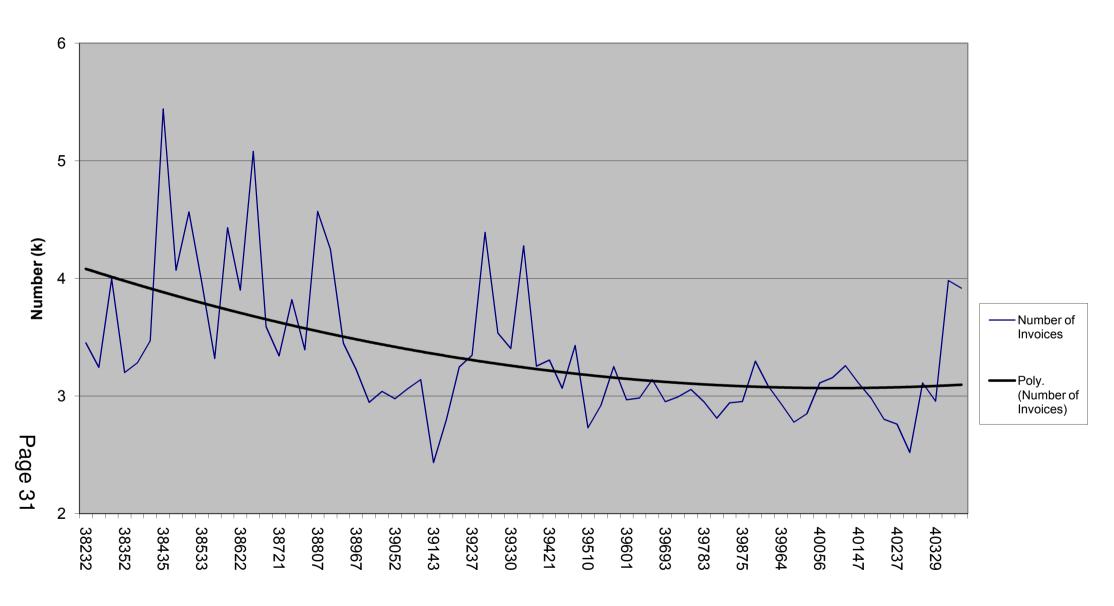
APPENDIX C





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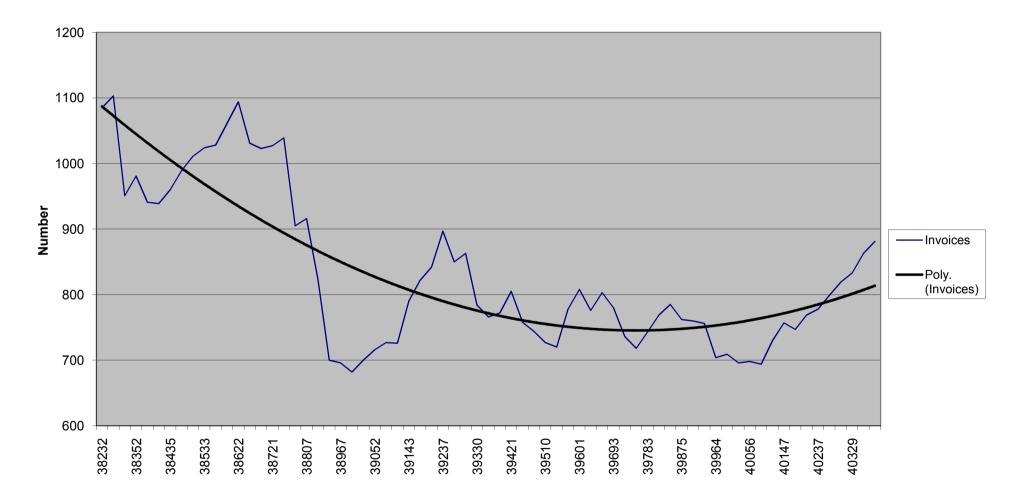
Total Number of Outstanding Invoices over Time



APPENDIX D

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Total Number of Outstanding Invoices Over 1 Year Old



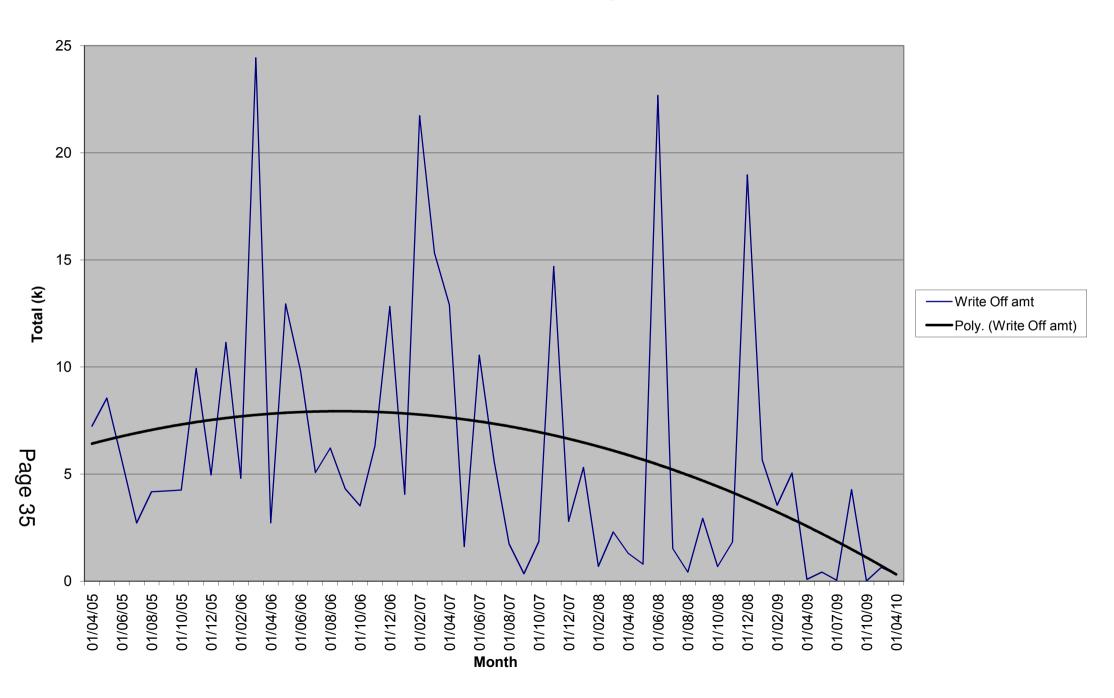
Month

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APPENDIX E

Page 34

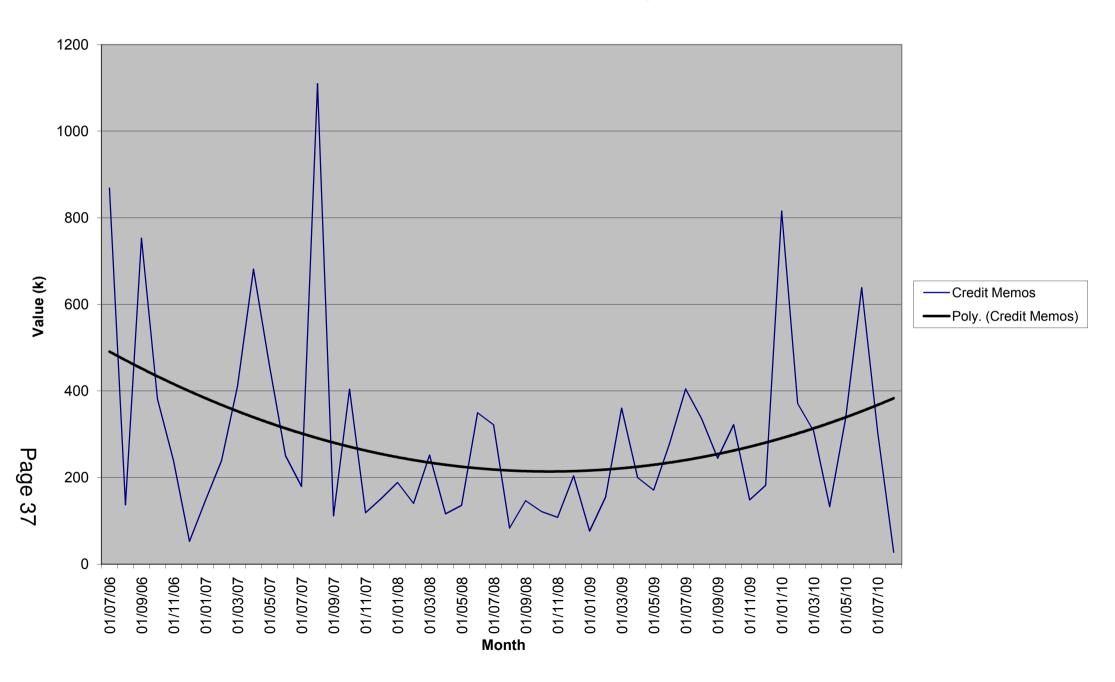
Written Off Amounts by Month



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APPENDIX G

Value of Credit Memos Issued by Month



SUMMARY OF AUDIT 2009-10

Audit	Overall Opinion	P1	P2	P 3	P1 implementation status
ACS/001/01/2009 - Commissioning & Partnerships Audit for 2009-10	substantial assurance				
ACS/029/01/2009 - Care Link Audit for 2009-10	substantial assurance		3	0	
ACS/031/01/2009 - Extra Care Housing - Establishment Visits (Cranbrook Court) Audit	substantial assurance				
for 2009-10			4	0	
ACS/059/01/2009 - Choice Based Lettings & Bromley Homeseekers Audit for 2009-10	substantial assurance				
			6	0	
CYP/002/01/2008.bf - SEN Assessments and placements Audit for 2008-09	substantial assurance		3	0	
CYP/003/01/2008.bf - Standards Fund Audit for 2008-09	substantial assurance		3	0	
CYP/007/01/2008.bf - (Children in Need) Referral and Assessment Teams Audit for	substantial assurance				
2008-09			5	0	
CYP/008/02/2008.bf - Children with Disabilities Audit for 2008-09	substantial assurance		2	0	
CYP/008/03/2008.bf - Emergency Duty Team Audit for 2008-09	substantial assurance		8	1	
CYP/008/03/2009 - Youth Offending Team Audit for 2009-10	substantial assurance		5	1	
CYP/018/01/2009 - Leaving Care Audit for 2009-10	substantial assurance		5	0	
CYP/024/01/2009 - Pupil Referral Unit Audit for 2009-10	substantial assurance		7	0	
CYP/025/01/2009.bf - SEN Transport Audit for 2009-10	substantial assurance		3	1	
CYP/028/01/2009 - Contact Point Audit for 2009-10	substantial assurance		1	0	
CYP/030/01/2009 - Early Years Audit for 2009-10	substantial assurance		3	1	
CYP/004/01/2009 - Youth Service Audit for 2009-10	substantial assurance		5	0	
ENV/002/04/2009 - Street Services Business Impact Plan Audit for 2009-10	substantial assurance		0	3	
ENV/002/05/2008.bf - Town Centre Markets Audit for 2008-09	substantial assurance		10	0	
ENV/003/01/2009.bf - Waste management Audit for 2009-10	substantial assurance		2	0	
ENV/004/02/2009 - Parking Enforcement Audit for 2009-10	substantial assurance		2	3	
ENV/006/02/2009 - Grounds Maintenance Audit for 2009-10	substantial assurance		6	0	
ENV/011/01/2009.bf - Major Footway & Carriageway Works and Minor Repairs &	substantial assurance				
Improvements Audit for 2009-10			3	1	
LD/006/01/2009 - Mayor's Charity Audit for 2009-10	substantial assurance		2	1	
R&R/000/01/2009 - Field Studies Centre Audit for 2009-10	substantial assurance		7	0	
R&R/001/03/2008.bf - Libraries Services Audit for 2008-09	substantial assurance		3	3	
R&R/002/01/2009 - Adult Education College Audit for 2009-10	substantial assurance		6	0	
R&R/004/01/2008.bf - Building Control Audit for 2008-09	substantial assurance		1	1	
R&R/004/01/2009.bf - Planning Services Audit for 2009-10	substantial assurance		1	0	
R&R/005/01/2009 - Land Charges Audit for 2009-10	substantial assurance		1	0	
RC/003/01/2009 - Council Tax Audit for 2009-10*	substantial assurance	1	7	2	Found to be not fully implemented at 2010-11 audit.
R#(004/01/2008.bf - HBens-CTBens-Fraud Audit for 2008-09	substantial assurance		9	1	
Rev 006/01/2009 - NNDR Audit for 2009-10	substantial assurance		2	0	
RD/008/01/2009 - Pensions Audit for 2009-10	substantial assurance		2	1	land an anti-al timber and a size time and the Double to a surrante
RC 009/01/2009 - Creditors-Cheque Control Audit for 2009-10*	substantial assurance	_	10	0	Implemented tighter authorisation control. Duplicate payments
DD/010/01/2000 Duilding Maintananaa Audit far 2000 10	aubstantial assurance	2	12	-	monitored
RD/010/01/2009 - Building Maintenance Audit for 2009-10	substantial assurance		5 5	0	
RD/011/01/2009 - Property Management Audit for 2009-10	substantial assurance	_		0	
RD/019/01/2009 - VAT Audit for 2009-10	substantial assurance		3	2	Mobile Phone policy now in place. The wider Telecomms Strategy
RD/062/01/2009 - Telephony including Mobiles Audit for 2009-10	substantial assurance	1	4	1	published
RD/093/01/2009 - GCSX Code of Connection Audit for 2009-10	substantial assurance				
ENV/005/02/2008.bf - Sustainability (CO2 emissions) Audit for 2008-09	substantial assurance		1	0	
ACS/C01/03/2008.bf - Investigation for 2008-09	not applicable				
ACS/007/01/2008.bf - Domiciliary Care Service Audit for 2008-09	limited assurance	1	2	0	Implemented - Clilents are now provided with monthly statements
ACS/010/01/2009 - Appointeeship & Deputyship Audit for 2009-10	limited assurance		7	3	

SUMMARY OF AUDIT 2009-10

ACS/022/02/02/02/02/02/04 H- Learing Dashiltes Audit for 2008-09 Imited assurance Imi	Audit	Overall Opinion	P1	P2	P3	P1 implementation status
ACS/02302008 /F. Learning Disabilities Audit for 2008-09 Initied assurance 1 0 O Implemented Client file located and all information now up to date. ACS/02401/02006 Direct Payments Audit for 2008-09 Imited assurance 1 6 0 Due for follow-up in 02 ACS/02401/02006 Direct Payments Audit for 2008-09 Imited assurance 1 6 0 Due for follow-up in 02 ACS/02401/02006 Direct Payments Audit for 2008-09 Imited assurance 1 0 ACS/02401/02008 Direct Payments Audit for 2008-09 Imited assurance 0 0 ACS/02401/02008 Direct Payments Audit for 2008-09 Imited assurance 0 0 ACS/0401/02008 F. Paylice S Partnerships Audit for 2008-09 Imited assurance 1 6 0 CX042201/02008 Direct Paylice S Partnerships Audit for 2008-09 Imited assurance 1 6 1 Implemented - proceed (ris in place to recover overpayments, visits CYP000302009 - Childrens Centres Audit for 2009-01 Imited assurance 1 1 0 Implemented - proceed (ris in place to recover overpayments, visits CYP000302009 - Childrens Centres Audit for 2009-10 Imited assurance 1 1 0						
ACS/02017/0008 Imited Feath Audit for 2008-10 Imited assurance 1 0 ACS/020017/0008 Transletion Team Audit for 2008-10 Imited assurance 1 6 0 Due for follow-up in Q2 ACS/030517/0008 Housing Needs Audit for 2008-00 Imited assurance 1 6 0 Due for follow-up in Q2 ACS/030517/0008 Lenorind Audit for 2008-00 Imited assurance 6 0 ACS/030517/0008 Due for follow-up in Q2 ACS/030517/0012000 Resplay Audit for 2008-10 Imited assurance 6 0 ACS/030517/001200 Due for follow-up in Q2 Due for follow-up in Q2 ACS/030517/012000 Resplay Audit for 2008-10 Imited assurance 6 0 Due for follow-up in Q2 Due for			1	9	0	Implemented - Client file located and all information now up to date
ACS/02091/2009 Direct Payments Audit for 2009-10 limited assurance 1 1 0 Due for follow-up in G3 ACS/03091/2008 H- Incusing Needs Audit for 2009-10 limited assurance 1 0 ACS/03091/2008 H- Incusing Needs Audit for 2009-10 limited assurance 6 0 ACS/03091/2009 - Respte Cara Audit for 2009-10 limited assurance 6 0 ACS/03091/2009 - Respte Cara Audit for 2009-10 limited assurance 6 0 ACS/03091/2009 - Respte Cara Audit for 2009-10 limited assurance 6 0 ACS/03091/2009 - Respte Cara Audit for 2009-10 limited assurance 6 0 CYP003091/2009 - Folder J Amartine Audit for 2009-10 limited assurance 1 10 0 Implemented - procedures in place to recover overpayments, visits CYP003091/2009 - Folder J Amartine Audit for 2009-10 limited assurance 1 11 0 Implemented - procedures in place to recover overpayments, visits CYP003091/2009 - Folder J Amartine Audit for 2009-10 limited assurance 1 1 10 <t< td=""><td></td><td></td><td></td><td></td><td>0</td><td></td></t<>					0	
ACS/32012009 - Transition Team Audit for 2008-09 limited assurance 1 6 O Due for follow-up in G3 ACS/04061702004 I - Housing Needs Audit for 2008-09 limited assurance 8 0 ACS/04061702004 I - Mill for 2008-10 limited assurance 8 0 ACS/0570120054 I - Mill for 2009-10 limited assurance 9 0 ACS/0570120054 I - Mill for 2009-10 limited assurance 8 0 CX/0420102084 I - Lean's Audit for 2008-09 limited assurance 6 0 CX/0420102084 I - Lany Yoara Audit for 2009-10 limited assurance 6 0 now programmet CY/P10030420009 - Childrens Centres Audit for 2009-10 limited assurance 1 5 0 mperented - process for allocating funding documented CY/P10030420009 - Transporton Strategy Audit for 2009-10 limited assurance 1 1 0 mplemented - process for allocating funding documented ENV0004172008 II - Strategy Audit for 2009-10 limited assurance 1 3 1 1 0 mplemented - process for allocating funding documented ENV0004172008 II - Strategy Audit for 2009-10 limited assurance		limited assurance	1	15	0	Due for follow-up in Q2
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ACS/05101/2009 - Respite Care Audit for 2009-10 limited assurance 9 0 ACS/07201/2009 B1 - Night Care Toam Audit for 2009-09 limited assurance 6 0 CX/02201/2009 L- Early Years Audit for 2009-10 limited assurance 6 0 CYP001/02/2008 L- Early Years Audit for 2009-10 limited assurance 1 1 mow programmed CYP003/03/2009 - Childrens Centres Audit for 2009-10 limited assurance 1 3 0 CYP003/03/2009 - Childrens Centres Audit for 2009-10 limited assurance 1 1 0 Implemented - process for allocating funding documented CYP003/03/2008 L- Tosteing Audit for 2009-10 limited assurance 1 4 0 ENV000/01/2008 L- Cash & Banking Cashiers Audit for 2009-10 limited assurance 2 2 0 RR/00601/2008 L- Cash & Banking Cashiers Audit for 2009-10 limited assurance 2 0 Audit n prograss RR/00601/2008 L- Setting Audit for 2009-10 limited assurance 1 4 0 Audit n progress ACS/01/2009 - Detors-Income Audit for 2009-10 full assurance 1 0 C C <td< td=""><td></td><td></td><td></td><td>6</td><td>2</td><td></td></td<>				6	2	
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ACS/C01/05/2009 - ACS InvestigationAssessment and Care 2009-10 1 7 0 Implemented - Carers have provided signed agreements not to	RD/002/01/2009.bf - Cash & Banking-Cashiers Audit for 2009-10		1	3	1	Implemented- new procedure
handle client finances.			1	7	0	Implemented - Carers have provided signed agreements not to
						handle client finances.

SUMMARY OF AUDIT 2009-10

Audit	Overall Opinion	P1	P2	P3	P1 implementation status
Allotments Investigation for 2009-10	·		12	0	·
Totals		21	311	34	
Work in progress					
ACS/008/02/2009 - Homecare Data Capture System Audit for 2009-10			5	3	
ACS/027/01/2009.bf - Supported Living Audit for 2009-10			3	0	
R&R/001/01/2009.bf - Libraries Audit for 2009-10			8	1	
RD/004/01/2009.bf - HBens-CTBens-Fraud Audit for 2009-10			9	0	
RD/007/01/2009.bf - Payroll-Expenses Audit for 2009-10			15	0	
RD/013/01/2009 - Use Of Consultants Audit for 2009-10			2	0	
RD/016/01/2009.bf - Main A-C System Audit for 2009-10			1	0	
RD/055/01/2009.bf - Procurement Audit for 2009-10			6	0	
RD/085/01/2009 - Sharepoint Audit for 2009-10			1	0	
RD/088/01/2009.bf - Oneway Programme Audit for 2009-10			3	0	
RD/094/01/2009 - HR Self Service System Audit for 2009-10			1	4	
Total		0	54	8	

Key

RD=Resources

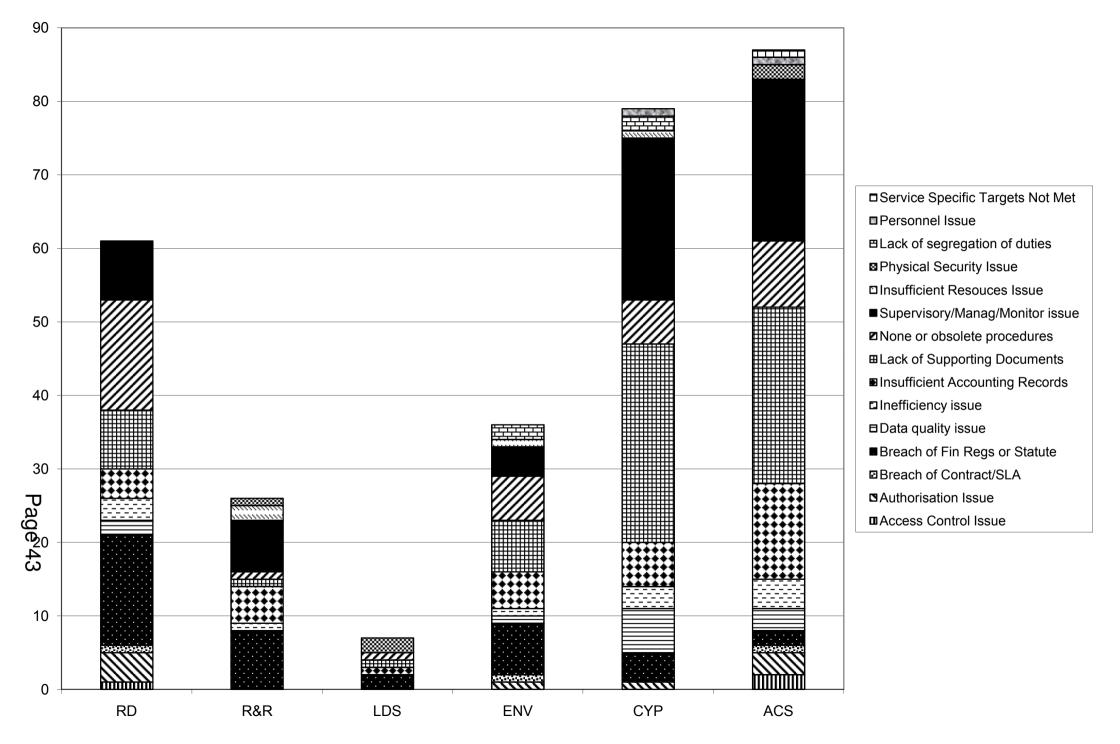
ENV=Environment

ACS=Adult and Community Services R&R=Renewal and Recreation CX=Chief Executives Legal, Democratic and Customer Services CXP=Children and Young People Services

<u>4</u>

Numbers of Recommendations by Dept by Category

APPENDIX I



APPENDIX J

Terms of Reference

- 1. For Terms of Reference to be comprehensive and a useful document to the Service and the organisation they should:
 - a. establish the responsibilities and objectives of Internal Audit
 - b. establish the organisational independence of Internal Audit
 - c. establish the accountability, reporting lines and relationships between the Internal audit :
 - i. those charged with governance
 - ii. those whom the internal audit may report to
 - d. recognise that Internal Audit's remit extends to the entire control environment of the organisation
 - e. identify Internal Audit's contribution to the review of the effectiveness of the control environment
 - f. require and enable the chief internal Auditor to deliver an annual audit opinion
 - g. define the role of Internal Audit in any fraud-related or consultancy work
 - h. explain how Internal Audit's resource requirements will be assessed
 - i. establish Internal Audit's right to access to all records, assets, personnel and premises, including those of partner organisations, and its authority to obtain such information and explanations as it considers necessary to fulfil its responsibility.

APPENDIX J

LB BROMLEY Internal Audit Terms of Reference

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1. Introduction

To be effective, Internal Audit must be and be seen to be independent. To ensure this, Internal Audit will operate within a framework that allows:

- Unrestricted access to senior management and executive
- Reporting in its own name
- Segregation from line operations

Every effort will be made to preserve objectivity by ensuring that all Internal Audit members of staff are free from any conflicts of interest and minimise any non-audit duties.

All Internal Audit activity is carried out in accordance with the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom 2006 and with the Council's Financial Regulations and Procedure.

The existence of Internal Audit does not diminish the responsibility of management to establish systems of internal control.

2. Statutory Requirement

The Accounts and Audit Regulations require that "a relevant body shall 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".

3. Objectives of Internal Audit

In Bromley the Internal Audit's main objective remains as 'assisting management and Members in minimising risks, maintaining high standards and continuously improving service delivery through independent appraisal, review and advice.' We aim to do this by;

- **independently reviewing** and appraising systems of control throughout the Authority
- ascertaining the **extent of compliance** with procedures, policies, regulations and legislation
- ascertaining the management arrangements in place for delivering value for money

- **providing assurance** to management and Members that the areas subject to review are performing adequately and any control or management weaknesses are identified and rectified.
- facilitating good practice in **managing risks**
- **working in partnership** with the external auditors and other external providers
- Pro actively identifying fraud wherever possible, prosecuting fraudsters and deterring crime.

4. Scope of Internal Audit

The scope of Internal Audit allows for unrestricted coverage of the authority's activities and unrestricted access to all records and assets deemed necessary in the course of the audit. In addition, Internal Audit will have unrestricted access to:

- The Audit Committee
- Chief Executive
- Members of the Council
- Individual Directors and Heads of Service
- All authority employees

5. Position of Internal Audit within the Authority

Internal Audit is a service within the Resources Directorate and the Chief Internal Auditor reports directly to the Director of Resources, but has the right to report directly to the Chief Executive as necessary.

The Audit Committee fulfils the roles expected of such a committee in the 2006 Code of Practice.

6. Internal Audit Responsibility

The main areas of Internal Audit responsibility within the authority are to:

- a) Review, appraise and report on:
 - The extent to which the assets and interests are accounted for and safeguarded from loss
 - The soundness, adequacy and application of internal controls
 - The suitability and reliability of financial and other management data, including aspects of performance measurement.

- b) Investigate frauds and irregularities where appropriate.
- c) Advise on internal control and risk implications of enhancements to existing or new systems.
- d) Lead the authority and provide advice and guidance to officers on the risk management process.
- e) Devise processes to ensure that Corporate Governance arrangements are sound.

7. Audit Style and Content

The primary task of Internal Audit is to review the systems on internal control operating throughout the authority, and in this will adopt a predominantly systems-based approach to audit but within an audit plan based around risk.

The Chief Internal Auditor (CIA) will be required to manage the provision of a complete audit service to the authority which will include systems, regularity, computer and contract audit. In discharge of this duty, the CIA will:

- Prepare a rolling strategic risk based audit plan in consultation with Heads of Service, for formal ratification by the Director of Resources, the Chief Executive and the Audit Sub Committee. This strategic plan will be regarded as flexible rather than as an unchangeable expression of audit policy
- Translate the strategic plan into annual plans for formal agreement with the Director of Resources, the Chief Executive and the Audit Sub Committee
- Ensure a system of close supervision of audit work, and maintain a review of audit files through the supervisory structure
- Ensure a system of computer audit within the authority is implemented and maintained
- Prepare, for agreement with the Director of Resources and the Chief Executive progress reports together with an annual report on audit activities for presentation to the Audit Committee.

8. Fraud and Corruption

Internal Auditors will be alert in their work to risks and exposures that could allow fraud and corruption. The CIA has made arrangements to be informed of all suspected or detected fraud, corruption or improprieties so that he/she can consider the adequacy of the relevant controls, and evaluate the implication of fraud and corruption for the opinion on the internal control environment.

9. Audit Resources

The staffing structure of the section will comprise a mix of professional audit staff with sufficient knowledge, skills, experience and professional specialisms to reflect the varied functions of the section.

As far as is practicable, Internal Audit will not participate in the day-today operation of any systems of internal financial control. However, in strict emergency situations only, audit personnel may be called upon to carry out non-audit work on a short-life basis.

Members of the Internal Audit service will be expected to contribute to the general management and conduct of business through membership of working groups and participation in ad hoc exercises.

10. Audit Training

The CIA will carry out a continuous review of the development and training needs of all audit personnel and will arrange in-service training covering both internal and external courses.

11. Audit Reporting

All audit assignments will be the subject of formal reports. Draft reports will be sent to the managers responsible for the area under review for agreement to the factual accuracy of findings. After agreement, the Internal Audit Section will issue the report direct to the responsible Head of Service who must submit a formal reply setting out the response and an action plan for implementation of the recommendations.

Audit Sub Cttee-Priority One list March 2010 - Appendix K

	Title	Opinion	No. of	Details of Recommendation	Implemented		Comments
Number/Date			Priority One's			Officer	
	Direct Payments Audit for 2009-10	Limited Assurance	1	Financial monitoring information in respect of clients receiving direct payments was not found to have been always submitted by clients. Monitoring information was not requested at regular intervals. Contents of the letters requesting information was found to be in need of review as well as the direct payments agreement.	In Progress	Head of Exchequer Services (assumed responsibility from Oct 2009)	To be followed up in 2010/11 Qtr 2 as part of the planned audit.
ENV/004/01/2009	Parking Income 2009-10	Limited Assurance	1	Prior to the commencement of audit testing, amounts collected for parking income recorded on the daily collection spreadsheet from LBB Cashiers had not been reconciled to cash collection reports from the Parkeon system and the amounts input onto Oracle since October 2009. This process has now been undertaken up to the current date, but any shortfalls identified from this period are still to be investigated. From a random sample of 25 cash collections examined, it was identified that one collection was not stated on the cash collection report from the Parkeon System due to a communication error between a machine and the Parkeon software. Reconciliations of parking income have not been extended to ensure that parking income banked on the Central Cashiers Collection Deposit Sheets tally to actual receipts of parking income received from the bank. Reconciliations of parking income neceived via credit card into LBB's account, have not been undertaken since credit card payments for parking fees have been received (from September 2009).	In progress	CCTV Enforcement & Contract Manager	
RD/005/01/2009	Review of debtors	Limited Assurance		The aged debt analysis report, non domiciliary care as at 31 January 2010 identified that the outstanding debt owed to the authority over a year old amounts to £1,275,337, the previous audit reported this to be £1,210,973 as at 31 January 2009. In addition, the domiciliary care breakdown report shows a balance of £1,231,971 owed at 8 February 2009, with £4,019,790 of charges made up to 31 January 2010, £3,642,283 payments received and balance of £1,609,477.94 remaining. Furthermore, appropriate debt recovery actions had not been evidenced in all instances sampled and procedures need to be updated.		Head of Exchequer Services assumed responsibiity in October 2009 & Interim Head Of Revenues & Bens.	Management accepted the recommendation and responded with' The OAC system is scheduled to be installed by 31 Sept 2010 and than procedures will be reviewed and up- dated.'
Pag	ACS -Care Management	N/A	1	Immediate clarification of procedure following investigation findings. Part 2 matter.	In Progress	Asst Dir Care Serv	All managers have informed staff that they must not manage SU finances and if they have any historical work they are to discuss it with the Manager to ensure procedures are followed. Controls to be discussed at the CSGM on 01.06.10 with all Heads to agree a way forward.

Audit Sub Cttee-Priority One list March 2010 - Appendix K

Report Number/Date	Title	Opinion	No. of Priority One's	Details of Recommendation	Implemented	Responsible Officer	Comments
CYP/S12/01/2009	FMSIS assessment of Secondary School 2009-10	n/a to FMSIS		The school has a lease where the payments have been made from Capital. At the time of the audit, we were given informed that this lease might be different to that encountered in other schools, in that the ownership of the assets transfers to the school thereby indicating that it may not be an operating lease but a finance lease. Subsequent to the audit we understand that the lease has been renegotiated to be classified as operational. The staffing budget has been increased by £187,799 from £5,396,789 to £5,584,588 on HCSS planner and approved by the finance governors in October. At the time of the audit (05/01/10) this had not been changed on the school's financial system. In addition the figure used in the school's original budget for 6th form funding is £2,374,885, which does not reconcile to £2,335,760, the amount in the Authority's records. The budget is being overstated by £39,125. In December 2009 system reports detailed an overall surplus of £197,158 therefore the overall consequence would be to put the budget into deficit of £29,766 from the December 2009 surplus forecasted of £197,158.	•		Completed. Payments from 2009/10 onwards have been made from the revenue budget. External auditors and governors are content that the lease meets the terms of an operating lease. This was approved by the Finance Committee on 26 th May 2010. Audit comment: The school is responsible for having compliant leases if funded from revenue and should seek clarification on this in any future arrangements' The budget has been amended and approved by the Finance Committee on 26th January 2010.
ACS/068/01/2009	Emergency Accommodation & Rent Accounts	Nil Assurance	4	Part 2			Management have accepted the findings of this report and recommendations will be implemented.

Priority one recommendations implemented since the last meeting:

Capital Schemes- Audit has shown that one outstanding priority one has been implemented- there is compliance with capital procedures.

Fostering - Management have taken action to ensure visits to see foster children and contact with careres are occurring and are recorded.

FMSiS Secondary College - two priority ones on the cash flow and obtaining quotes/tenders implemented. College has now achieved the standard.

Review of Primary School- IT service market tested and school havedispensed with the company.

Cash and Banking-Liberata manager attended last meeting - procedures tightened. 50% cash lost refunded by Liberata.Monies paid over to executor Transition Team- System tightened up to account for all cases, liaison meetings to account for cases transferred between CYP and ACS.

LBB ANALYSIS OF CAFT MONTHLY MONITORS 2002/03 through to 2010/11 to date

APPENDIX L

2002/2003	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	TOTAL	
Number of Cases	200	28	21	73	24	26	36	112	15	11	31	41	618	
Confidential Hotline	18	5	4	6	1	1		4	1	4	10	7	61	
Interviews	8	8	14	17	7	7	9	9	14	6	9	6	114	
Claimant visits	19	12	26	36	33	17	20	20	10	16	6	15	230	
Prosecutions										1	1	1	3	£6,000
Court Summonses							1			2	2		5	£5,000
Admin Penalties							1		1				2	£2,000
Formal Cautions					1				1				2	£2,000
														£15,000

2003/2004	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	TOTAL	
Number of Cases	39	36	39	31	82	111	182	50	73	45	37	111	836	
Confidential Hotline	8	4	8	10	5	4	9	5	3	8	10	10	84	
Interviews	12	9	8	21	10	11	8	17	15	20	18	44	193	
Claimant visits	7	14	11	27	33	26	38	26	44	18	29	29	302	
Prosecutions		1		1	1	2	3			1	1		10	£20,00
Court Summonses	2	4	1	4	3	2			1	1			18	£21,60
Admin Penalties	3		1		1			1	1	2			9	£10,80
Formal Cautions	4	1	1			1	2	1		2	1	1	14	£16,80
														£69,20

2004/2005	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	TOTAL
Number of Cases	27	70	61	69	35	49	57	55	14	32	44	67	580
Confidential Hotline	10	7	8	12	12	7	11	9	3	4	10	11	104
Interviews	8	8	11	13	21	35	24	27	17	25	16	26	231
Claimant visits	20	18	19	12	12	23	17	21	8	18	1	7	176
Prosecutions	3			3	3	1	1		1	1	1		14
Court Summonses	2	4			6	2	1			9	2	4	30
Admin Penalties	2		2	1		3				1			9
Formal Cautions		4	2		1	2	1	3	1		2	1	17

2005/2006	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	TOTAL	
Number of Cases	94	55	56	65	28	64	55	46	9	85	46	48	651	
Confidential Hotline	6	5	19	6	6	10	10	10	7	8	6	15	108	
Interviews	21	27	33	30	17	48	45	39	19	24	39	70	412	
Claimant visits	8	7	10	4	10	12	13	21	7	5	14	7	118	
Prosecutions	3	2	5	2	1	1	1	3	3	6	2		29	£58
Court Summonses	6	3	4	1	3	4	7	5	2	5	6	4	50	£60,
Admin Penalties	1	2					2		3	1	1	1	11	£13,
Formal Cautions	2	2	1	2		2	1			1	1		12	£14,
														£145

2006/2007	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	TOTAL
Number of Cases	42	68	70	55	45	38	55	56	41	85	97	77	729
Confidential Hotline	15	16	13	7	4	1	3	7		5	5	9	85
Interviews	32	42	42	51	45	49	38	32	36	42	56	56	521
Claimant Visits		25	11	10	10	2	2	11		12	1	2	86
Prosecutions	2	1	3		9	2	4	4	6	4	3	2	40
Court Summonses	3		4	4	1	4	6	1	5	4	5		37
Admin Penalties	5	3	1	2	3	1	2	4	2	3	15		41
Formal Cautions		1	2							1	2		6

LBB ANALYSIS OF CAFT MONTHLY MONITORS 2002/03 through to 2010/11 to date

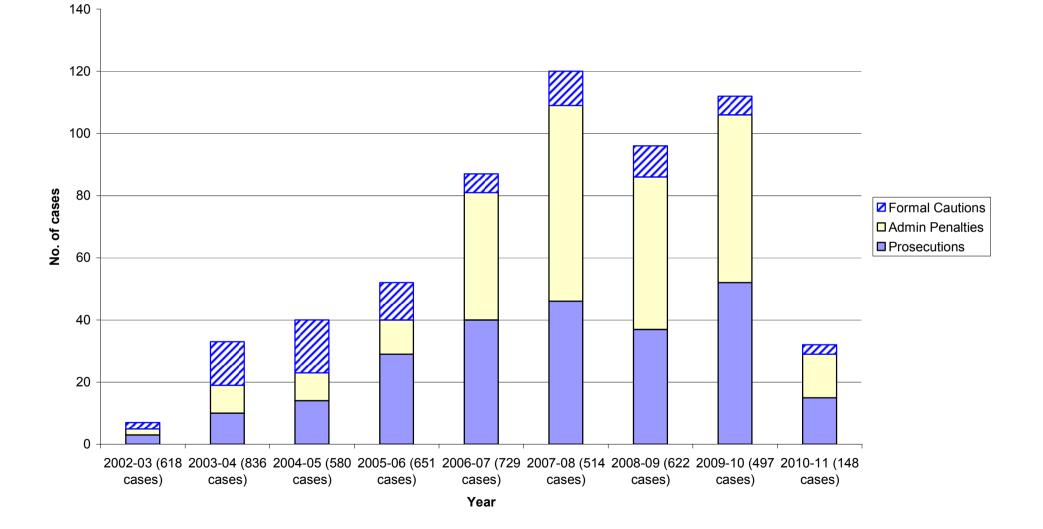
2007/2008	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	TOTAL
Number of Cases	44	60	68	33	44	49	44	40	21	33	39	39	514
Confidential Hotline	7	12	4	10	3	10	8	10	9	21	13	10	117
Interviews	41	38	38	40	33	32	53	46	31	48	29	23	452
Claimant Visits	16	7	6	26	2	4	11	17	12	7	14	16	138
Prosecutions	8	3	7	4	2	7	2	4	3	5	1	0	46
Court Summonses	3	3	2	8		2		3	1	2	3	1	28
Admin Penalties	14	16	1	8	4	1	4	5	8	1	1		63
Formal Cautions	3	2		1				1	1	3			11

2008/2009	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	TOTAL
Number of Cases	27	55	41	69	52	57	67	78	39	36	25	76	622
Confidential Hotline	11	8	9	3	13	19	10	13	7	12	10	9	124
Interviews	36	29	51	42	22	28	38	40	34	43	42	53	458
Claimant Visits	16	11	20	17	16	8	19	19	2	25	15	10	178
Prosecutions	6	2	3	8	6	3	2		3	1	3		37
Court Summonses	1		1	6		1	1	3	3	3	1	5	25
Admin Penalties	10	1	2	3	2	4	2	6	5	10	4		49
Formal Cautions	3	1		1		1	1		1	1	1		10

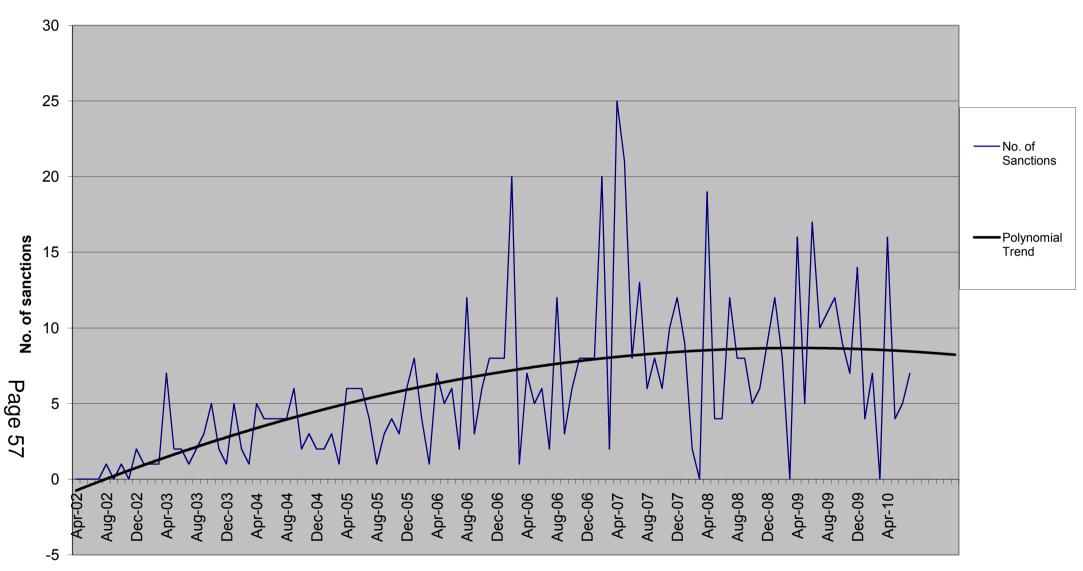
2009/2010	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	TOTAL
Number of Cases	38	51	61	51	43	57	28	46	16	44	24	38	497
Confidential Hotline	11	18	12	3	13	18	5	11	5	11	4	10	121
Interviews	22	22	30	35	31	28	28	27	14	22	20	18	297
Claimant Visits	5	1	19	22	7	11	12		1	4	11	19	112
Prosecutions	8	2	9	1	5	8	5	1	5	2	6		52
Court Summonses	6	1	2	1		4	3	5			8	1	31
Admin Penalties	7	3	8	8	6	4	2	6	8	1	1		54
Formal Cautions	1			1			2		1	1			6

20010/2011	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	TOTAL
Number of Cases	21	44	44	39									148
Confidential Hotline	5	10	9	9									33
Interviews	12	11	5	14									42
Claimant Visits	1	5	4										10
Prosecutions	6	3	3	3									15
Court Summonses	2		1										3
Admin Penalties	8	1	2	3									14
Formal Cautions	2			1									3





Sanctions Trend (NB: peaks and troughs are dependent on the court's allocation of cases to be heard.)



APPENDIX O



Waivers - From						
September 1st 2009						
Waivers > £50,000						
<£100,000						
DIRECTORATE	SERVICE AREA	AMOUNT	REASON	PERIOD FROM	PERIOD TO	COMMENTS
CHILDREN & YOUNG PEOPLE	Commissioning and Children's Educaton Services	£56,909	Placement	01/09/09	31/03/10	Amended Statement
CHILDREN & YOUNG PEOPLE	Children's Educaton Services	£66,915	Placement	29/09/09	31/03/10	Amended Statement
CHILDREN & YOUNG PEOPLE	Commissioning and Children's Educaton Services	£59,340	Placement	01/09/09	31/03/10	Amended Statement
CHILDREN & YOUNG PEOPLE	Commissioning and Children's Educaton Services	£73,340	Placement	01/09/09	31/03/10	Amended Statement
CHILDREN & YOUNG PEOPLE	Community Homes with Education	£94,589	Placement	02/09/09	31/03/10	Fee shown is to end of financial year
CHILDREN & YOUNG PEOPLE	Community Homes with Education	£98,779	Placement	09/09/09	31/03/10	Fee shown is to end of financial year
CHILDREN & YOUNG PEOPLE	2 Year Group Courses	£82,819	Student courses	03/09/09	31/07/11	Fees cover 26 students for whole year
CHILDREN & YOUNG PEOPLE	Placements for Families	£50,571	Placement	05/07/10	30/10/10	Fee shown is to end of financial year
CHILDREN & YOUNG PEOPLE	IFA	£56,844	Placement	07/06/10	31/03/11	Fee shown is to end of financial year
CHILDREN & YOUNG PEOPLE	IFA	£86,366	Placement	30/04/10	31/03/11	Fee shown is to end of financial year
CHILDREN & YOUNG PEOPLE	IFA	£72,212	Placement	29/04/10	31/03/11	Fee shown is to end of financial year
CHILDREN & YOUNG PEOPLE	IFA	£86,534	Placement	05/03/10	31/03/11	Fee shown is to end of financial year
CHILDREN & YOUNG PEOPLE	IFA	£92,967	Placement	25/03/10	31/03/11	Fee shown is to end of financial year

DIRECTORATE	SERVICE AREA	AMOUNT	REASON	PERIOD FROM	PERIOD TO	COMMENTS
CHILDREN & YOUNG PEOPLE	IFA	£50,318	Placement	12/04/10	31/03/11	Fee shown is to end of financial year
CHILDREN & YOUNG PEOPLE	Children's Residential /Semi Independent Children's	£56,708	Placement	12/01/10	31/03/11	Fee shown is to end of financial year
CHILDREN & YOUNG PEOPLE	Residential/Support Lodging	£53,744	Placement	10/05/10	31/03/11	Fee shown is to end of financial year
CHILDREN & YOUNG PEOPLE	IFA	£68,466	Placement	16/03/10	30/03/11	Fee shown is to end of financial year
CHILDREN & YOUNG PEOPLE	Specialist Community Homes	£94,856	Placement	18/01/10	02/07/10	Fee shown is to end of financial year
CHILDREN & YOUNG PEOPLE	Commissioning and Children's Educaton Services	£98,901	Placement	01/04/10	31/03/11	Amended Statement
CHILDREN & YOUNG PEOPLE	Commissioning and Children's Educaton Services	£55,698	Placement	29/04/10	31/03/11	April 2010 Statement
CHILDREN & YOUNG PEOPLE	Commissioning and Children's Educaton Services	£55,688	Placement	01/04/10	31/03/11	Amended Statement
CHILDREN & YOUNG PEOPLE	Commissioning and Children's Educaton Services	£50,872	Placement	16/06/10	31/03/11	Financial Commitment' figure represents full year cost
CHILDREN & YOUNG PEOPLE	Commissioning and Children's Educaton Services	£91,583	Placement	10/05/10	31/03/11	Split funded SEN/SSD. Figure represents SEN cost only
CHILDREN & YOUNG PEOPLE	Commissioning and Children's Educaton Services	£60,000	Placement	01/10/09	31/03/10	Financial Commitment' figure represents full year cost
CHILDREN & YOUNG PEOPLE	Commissioning and Children's Educaton Services	£52,374	Placement	01/10/09	31/03/10	Mover In - Inherited Provision
CHILDREN & YOUNG PEOPLE	Boarding School	£63,766	Placement	12/10/09	31/03/10	Fee shown is to end of financial year
CHILDREN & YOUNG PEOPLE	Children & Families Voluntary Sector	(for 3	Appointment of Voluntary Sector contractor to provide independent network for third sector providers			

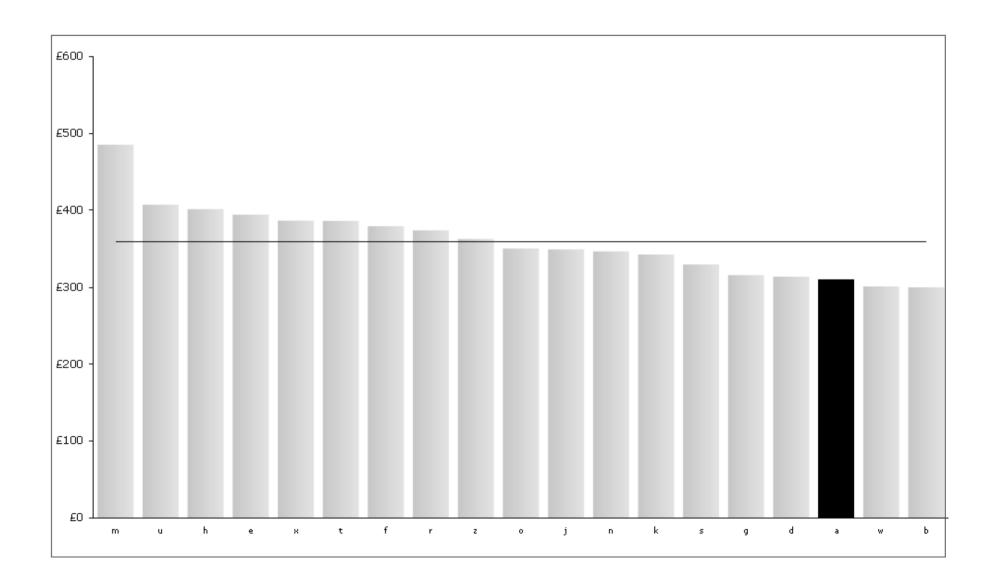
DIRECTORATE	SERVICE AREA	AMOUNT	REASON	PERIOD FROM	PERIOD TO	COMMENTS
	14-19 Flexible					
	Learning Progression					
CHILDREN & YOUNG	Course at TLT					
PEOPLE	Academy	£96,000	Course			
CHILDREN & YOUNG	Voluntary Sector		Specialist support & Disability			
PEOPLE	commissioning	£85k pa	Service			
CHILDREN & YOUNG	Education					
PEOPLE	Development Centre	£86k	Catering services			Delayed capital works
RENEWELL &	Refurbishment of					
RECREATION	public toilets	£70,889	Maintenance			Not enough tenders returned
RENEWELL &	Oshaal	0-0 /0/	Kitala an nafarah			Qia ala tan dan
RECREATION	School	£52,401	Kitchen refurb			Single tender
ADULTS & COMMUNITY	Supporting People -					
SERVICES	Learning Disabilitiy	070.005	Floating support - In Touch	01/04/00	31/03/10	
ADULTS &	Learning Disability	£78,965	Floating support - In Touch	01/04/09	31/03/10	
COMMUNITY	Supporting People -		Selby support Service -			
SERVICES	Learning Disabilitiy	£89,478	Elizabeth Fitzrov	01/04/09	30/06/10	
GEIWIGEG	Ecanning Disability	209,470		01/04/09	30/00/10	
			Stonham housing Association			
ADULTS &			(part of home Group)			
COMMUNITY	Supporting People -		Supported Accommodation			
SERVICES	Ex-offenders	£69,220	for Ex-Offenders	01/04/09	31/03/10	
ADULTS &		200,220	A2 Dominion (previously	0 11 0 11 00		
COMMUNITY	Supporting People -		Kelsy Housing Association)			
SERVICES	Learning Disabilitiy	£62,450	Drake Court	24/07/09	31/03/10	
ADULTS &	<u> </u>	,	A2 Dominion (previously			
COMMUNITY	Supporting People -		Kelsy Housing Association)			
SERVICES	Learning Disabilitiy	£93,670	Drake Court	01/12/10	31/03/11	
ADULTS &						
COMMUNITY	Supporting People -		Age Concern - Bromley			
SERVICES	Older People	£60,000	Floating Support	01/04/10	31/03/10	
ADULTS &						
COMMUNITY	Supporting People -		Age Concern - Shopping			
SERVICES	Older People	£78,730	service	01/06/10	30/06/11	
			Purchase of hand held			
			computer devices for civil			
ENVIRONMENT	Parking	£98,454	enforcement officers.			
			Licences for 1200 Becrypt			
RESOURCES	IT	£81,508	enterprises			

Waivers > £100,000						
DIRECTORATE	SERVICE AREA	AMOUNT	REASON	PERIOD FROM	PERIOD TO	COMMENTS
CHILDREN & YOUNG	Flexible Learning		1 Year Group			Fees cover 20 students at
PEOPLE SERVICES	Provision	£110,000	Course	03/09/09	31/07/10	£5,250 per student per year
						Fees cover 30 students
CHILDREN & YOUNG	Flexible Learning	0400.000	Creat Durahaaa	00/00/00	04/07/40	attending 2 or 3 days per
PEOPLE SERVICES CHILDREN & YOUNG	Provision	£120,960	Spot Purchase	03/09/09	31/07/10	Week Fees cover 81 students for
PEOPLE SERVICES	Flexible Learning Provision	£256,640	2 Year Group Courses	02/00/00	21/07/14	whole course
CHILDREN & YOUNG	Community Home	£256,640	Courses	03/09/09	31/07/11	Fees shown is to end of
PEOPLE SERVICES	with Education	£147,856	Placement	11/02/10	21/02/11	financial year
CHILDREN & YOUNG		£ 147,000	i lacement	11/02/10	31/03/11	Fee shown is to end of
PEOPLE SERVICES	Community Homes	£169,467	Placement	03/03/10	31/03/11	financial year
CHILDREN & YOUNG		2100,407		00/00/10	01/00/11	Fee shown is to end of
PEOPLE SERVICES	Community Homes	£169,467	Placement	03/03/10	31/03/11	financial year
CHILDREN & YOUNG		2.00,107		00.00.10	0 11 0 01 1 1	Fee shown is to end of
PEOPLE SERVICES	Community Homes	£133,089	Placement	18/02/10	31/03/11	financial year
CHILDREN & YOUNG	,					Fee shown is to end of
PEOPLE SERVICES	Community Homes	£116,907	Placement	20/02/10	31/03/11	financial year
CHILDREN & YOUNG		,				Fee shown is to end of
PEOPLE SERVICES	Community Homes	£102,293	Placement	25/03/10	31/03/11	financial year
CHILDREN & YOUNG						Fee shown is to end of
PEOPLE SERVICES	Community Homes	£206,250	Placement	24/05/10	31/03/11	financial year
CHILDREN & YOUNG						Fee shown is to end of
PEOPLE SERVICES	Boarding School	£228,415	Placement	10/05/10		financial year
CHILDREN & YOUNG				28/01/2010		Fee shown is to end of
PEOPLE SERVICES	IFA	£158,784	Placement	20/05/10	31/03/11	financial year
CHILDREN & YOUNG	Community Home					Fee shown is to end of
PEOPLE SERVICES	with Education	£166,657	Placement	28/06/10	31/03/11	financial year
	Counselling &					
	Advice for children &	0400 077 / 1				
CHILDREN & YOUNG	young people from	£196,277 (part	Dromlay			
PEOPLE CHILDREN & YOUNG	Bromley	PCT)	Bromley Y			
PEOPLE	Young Carers	0500.040	Carers Bromley			
CHILDREN & YOUNG	Social care Gypsy	£582,213	Bromley Gypsy			
PEOPLE	Traveller Project	£113,851	Traveller Project			
		£113,001	Extend contract for			
			Advocacy &			
CHILDREN & YOUNG			Independent Visitor			
PEOPLE	Commissioning	£160k	Service			
	g	21001	Age Concern			
	Support services for		Bromley Bromley			
ADULTS & COMMUNITY	older people and		Mind			
SERVICES	carers	470 £231,033 £3	Carers Bromley			

Appendix F	D
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DIRECTORATE	SERVICE AREA	AMOUNT	REASON	PERIOD FROM	PERIOD TO	COMMENTS
ADULTS & COMMUNITY SERVICES	Job match service	£422,250	Bromley Mencap			
ADULTS & COMMUNITY SERVICES	Nursing Home Contract for Older Physically Frail	£660-£698k p/a				
ADULTS & COMMUNITY SERVICES	Women living in refuges	£177k	Bromley Womens Aid			Contract extension whilst tendering procedure undertaken
ENVIRONMENT	Highways contract	£4m annual value				
RENEWELL & RECREATION	School	£170,000	Plaster work			Funded from conintgency fund and delegated authority agreed by Exec on 9/12/09.

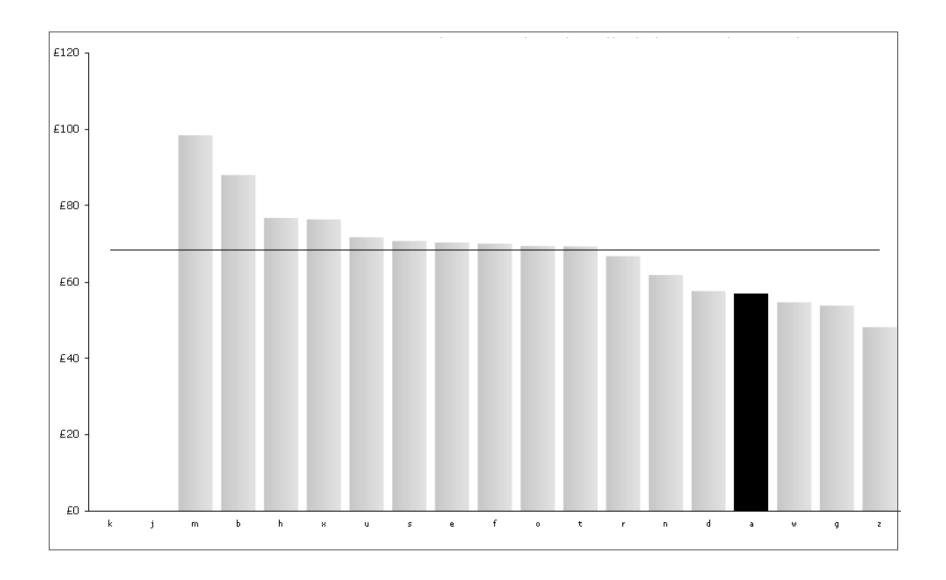
NET COST PER CHARGEABLE DAY 2010/11 (LBB £310 against average of £360)



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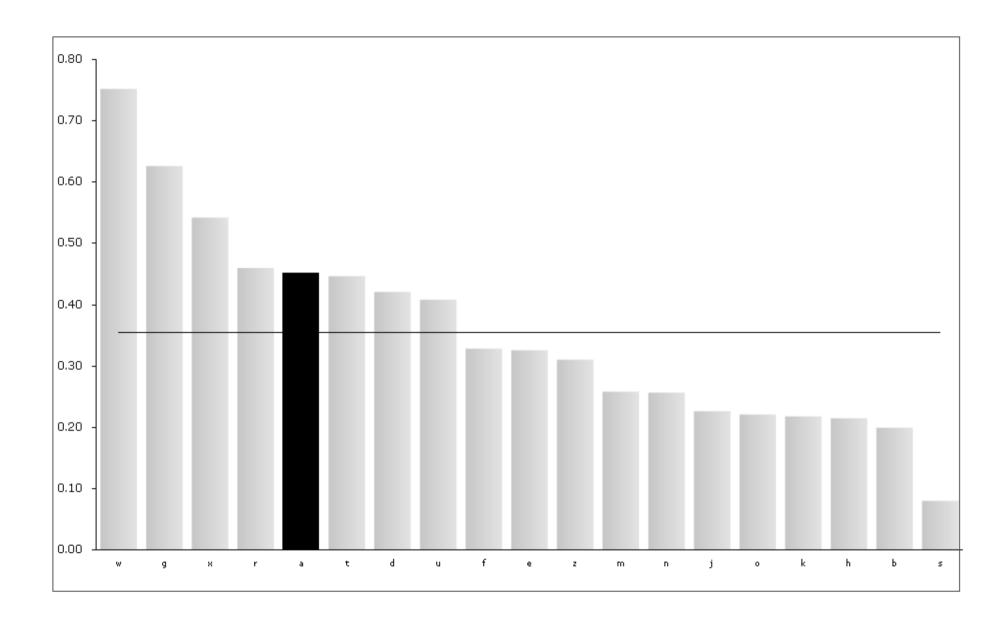
APPENDIX R

COST PER AUDITOR IN HOUSE (LBB £57K per annum against average of £68K-Includes recharges)



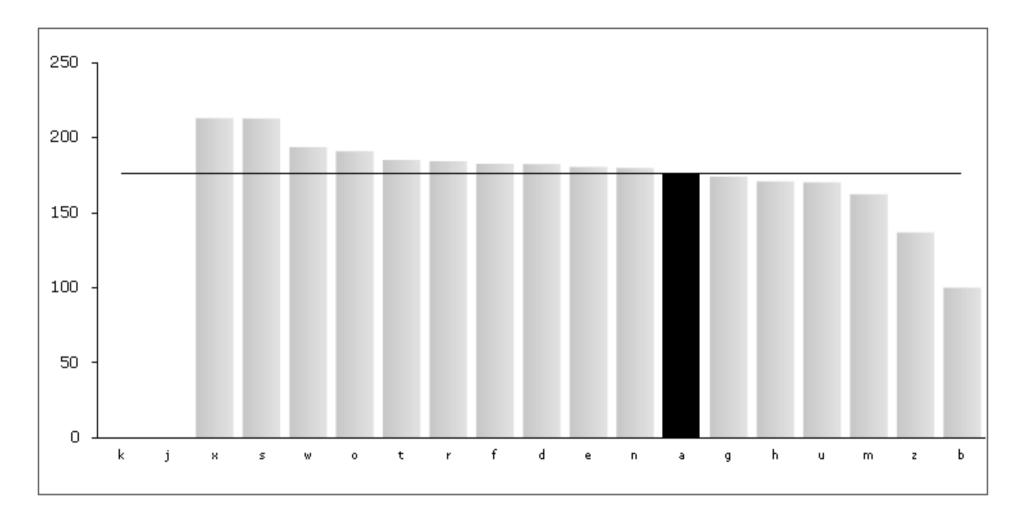
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FUNDAMENTAL FINANCIAL SYSTEMS (LBB 0.45 against average of 0.35)



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CIPFA The Chartered Institute of Public Finance & Accountancy CIPFA Better Governance Forum Briefing

16th August 2010

Disbanding the Audit Commission – what are the issues for Audit Committees in Local Government?

Last week's announcement was a surprise and the details of future arrangements are not yet known in any detail. What is clear is that whatever form new arrangements take they will have an impact on local authority audit committees. Potential areas of impact are outlined below. It is worth thinking about these areas in advance to help prepare audit committee members.

Key aspects of the proposals for Audit Committees

1. Appointment of external auditors

The press release suggests that 'councils will be able to appoint their own independent external auditors from a more competitive and open market among audit firms'. It is proposed that the new arrangements will be in place for the 2012/13 financial year.

Appointing external auditors is a traditional responsibility of an audit committee so it is likely that this will be taken on by local authority audit committees. If external auditors are to be in place for April 2012 then the procurement and selection process is likely to start in 2011. We shall have to see if there will be an interim step of transferring existing appointments to external auditors for the duration of the agreed period or whether everyone starts from scratch.

Specific legal advice should be sought to assess future options. It may advantageous to manage this on a regional basis, otherwise there are risks of some authorities not getting access to skilled audit teams immediately due to capacity issues, or more likely, higher fees at a time of budgets having to be reduced.

2. Governance and Accountability

'For local government these changes are part of the Government's wider focus on transparency that will bring about a revolution in town hall openness and accountability. Local people will now be the audience for assurances that their council is spending money wisely, that they are well governed, their council is financially robust, achieving value for money and providing accurate information and data.

These proposed changes go hand in hand with plans to create an army of armchair auditors local people able to hold local bodies to account for the way their tax pounds are spent and what that money is delivering.'

To achieve this goal the audit committee will need to play a key role. Already they lead on governance matters and receive assurances about financial management and value for money. Each audit committee will need to consider the adequacy of its assurance framework for achieving that goal. What does it need from its external auditor and what does it get from other sources? The audit committee needs a clear view of its assurance framework before it appoints external auditors.

It will also need to consider how effectively it communicates with the public and its role in reviewing local concerns or questions. Clearly the goals of good governance remain extremely important.

It will also be interesting to see how Government's 'armchair' auditor role will fit in with the new external audit firm model. How will citizens communicate with the private sector?

3. Monitoring good practice

'The Commission's research activities would stop; ending duplication with others and strengthening the National Audit Office's role in this area.'

The Audit Commission has been a source of good practice and comparative information which many audit committees have made use of to review the adequacy of their own arrangements. This role will now be taken up by the NAO. It is too soon to tell how this will work in practice and whether similar reports will continue to be available. Audit committees or those advising them may need to find alternative sources of information on good practice.

4. Counter fraud

The press release makes no mention of the National Fraud Initiative, so whether this would be picked up by the NAO or discontinued is unknown. Again results from the NFI formed part of the assurance to the audit committee about the risks of fraud the organisation faced. If changes to the form or extent of the NFI are introduced then the audit committee will need to consider the risks of fraud and corruption, the organisation's arrangements for counter fraud and its own assurance requirements, plus the expectations of the public.

5. Local Government Ombudsman

'New plans to strengthen individual citizens' rights of redress should they receive poor council services by enhancing the role of the Local Government Ombudsman through making his findings legally enforceable.'

Audit Committees will need to be aware of new developments here and to make sure that where there are any rulings from the Local Government Ombudsman that have governance implications they are aware of them.

6. Implications for health audit committees

A new regime is going to be proposed for the external audit and inspection of health bodies and the implications of this will be identified in due course.

The CLG press release can be accessed here http://www.communities.gov.uk/news/corporate/1688109

As more information becomes available the CIPFA Better Governance Forum will analyse it and issue further briefings.



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Certificate No.

Appendix V

	INSTANT (GUIDE TO RISK MANAG	EMENT	Appendix V
The Process	Identify your risks	Assess your risks	Control your risks	Monitor and review your risks
 Risk Management is an important element of the system of internal control. It is based on a process designed to identify and prioritise risks to achieving Bromley's policies, aims and objectives. The Risk Management process is a continuous cycle. Monitor and Review Identify Identify Image Your objectives Control Image Your objectives Useful definitions: Risk Management is the identification, analysis and overall control of those risks which can impact on the Council's ability to deliver its priorities and objectives. Risk is the chance of something happening which will have an impact on objectives. 	 Brainstorming session using IE&E plans and departmental objectives, to identify threats and opportunities. Useful analytical tools: Political Economic Social Technological Legal Environmental PESTLE provides a simple and useful framework for identifying and analysing external factors which may have an impact on your service Strengths Weaknesses Opportunities Threats Using the PESTLE output SWOT is a technique that can help a service to focus on areas for improvement and opportunities that could be pursued. Remember if it can go wrong it will go wrong. 	 We use a 5 x 5 matrix to assess risks: M H H	 Consider the controls you have in place to mitigate or reduce the risk. What further controls are required? Record these as actions until they are completed. Consider the cost of any controls against the potential benefit gained. What is our Risk Appetite? An element of risk is unavoidable or we would never do anything! RETAIN a risk – monitor to ensure the impact and likelihood do not change REDUCE a risk – put additional controls in place TRANSFER a risk – by insuring or passing the risk to a third party AVOID a risk – stop doing the activity Business Continuity Risk of service failure can be minimised by ensuring effective Business Continuity Plans are in place. For guidance contact the Emergency Planning Manager Steve Lewis x4388. 	 Risks should be reviewed at least annually and whenever your business plans change. Remember risks evolve and change over time. Are the controls still effective? Your aim should be to: Manage threats that may hinder delivery of priorities Maximise opportunities that will help to deliver them The Bromley Risk Register is maintained centrally by Audit and Technical and includes details of the risks, risk owners, controls and actions. Further guidance on Risk Management and Insurance can be found in the Managers' Toolkit on onebromley. This also provides links to the Risk Management Strategy, Risk Management Toolkit and Risk Register. The site also provides a link to the Health and Safety Unit who carry out H&S risk assessments. For guidance contact the Occupational H&S Manager.

BROMLEY RISK REGISTER - High Risks - August 2010

Appendix W

Risk Ref	Department	Division	Section	Risk / Consequences and	Risk Owner	Existing Controls and
rtion rtor	Dopartment	Division	Coolion	Risk Category		Proposed Actions
CX/COM.0007	Chief Executive's	Communications	Communications	Failure to handle crisis communications in a major incident correctly Political - Strategic	Director CX	Controls: 1. Emergency plan 2. Close liaison with Emergency Services 3. Liaison with team, periodic refresher training 4. Well trained senior spokespeople 5. Learning from London Resilience Team, Home Office Guidance etc
CX/IEE.0353	Chief Executive's	Improvement	Improvement, Effectiveness and Efficiency	Failure to deliver on efficiency projects with the Organisational Improvement Programme will result in savings having to be made elsewhere, for example frontline services Political - Strategic	Chris Spellman	Controls: 1. Programme Board set up chaired by Chief Executive with cross- organisation representatives and monthly monitoring reports
CYP/ALL.0245	Children and Young People	All CYP Divisions	All CYP Sections	The financial resources available to the CYP Dept are insufficient to discharge its statutory responsibilities & key priorities resulting in an adverse impact on the CYP budget - and the provision/quality of front-line services: 1. Demand for particular services that the Council has statutory responsibility to meet. 2. Mandate to explore efficiency savings of between 10- 25% for 2011/12. Financial - Operational	Director CYP	Controls: 1. Budget monitoring. 2. Existing financial risk management strategies. 3. Reporting of Departmental Financial Risk Analysis in 'Draft 2010/11 Budget' to Jan 2010 Executive (similar submissions from all other Depts). Report identifies Recruitment and Retention of Children's Social Care staff, YOT Funding, Implications of 'Southwark Judgement' on Social Care referrals and Cost of Children's Placements as the Key Budget pressures for CYP in 2010/11.

Risk Ref	Department	Division	Section	Risk / Consequences and	Risk Owner	Existing Controls and
CYP/ALL.0247	Children and Young People	All CYP Divisions		Risk Category The 2010 inspection ratings for individual CYP Services and the overall Children's Services rating drop from their current levels, thereby adversely affecting the Council's 2010 Comprehensive Area Assessment (CAA) rating. The current Children's Services Rating attained in December 2009 is 3 ('Performs Well'), on a 4 point scale. Full inspection of Bromley's Safeguarding and Looked After Children services announced 25 March 2010. Professional - Operational	Director CYP	Proposed Actions Controls: 1. Robust performance management at manager, Member and Trust Board level. 2. Learning from other local authorities. 3. Good project management and achievement of key milestones
CYP/149.0272	Children and Young People/ Corporate	All CYP Divisions		· · · · · · · · · · · · · · · · · · ·	Director CYP/ Chief Exec	Controls: 1. Continue to monitor Coalition Govt announcements to react to financial/statutory changes.

Risk Ref	Department	Division	Section	Risk / Consequences and Risk Category	Risk Owner	Existing Controls and Proposed Actions
CYP/SSC.0178 (cont.)	Children and Young People	Safeguarding and Social Care	and Social Care Sections	 Failure to recruit and retain suitably qualified staff in sufficient numbers (national problem which particularly affects London and the South East): budget instability arising from costly agency placements undermine performance against KPIs maintaining current levels of service whilst: (a) implementing the ECM agenda (b) dealing with an increase in caseloads following the 'Baby P' Haringey Child Protection Case in Autumn 2008 Personnel - Operational RISK SPLIT OVER 2 ROWS AS CELL FOR EXISTING CONTROLS AND PROPOSED ACTIONS CANNOT BE EASILY READ ON SCREEN 	and Social Care	Controls: 1. Regular monthly review of staffing positions with HR 2. Adhere to HR recruitment retention strategies 3. Strict monitoring of supervision and appraisal 4. Close monitoring of performance data for individual teams for action by managers 5. Positive management through targeted recruitment strategies, with particular focus on the West District 6. Monitoring by the Heads of Service and SMT
CYP/SSC.0178 (cont.)	Children and Young People	Safeguarding and Social Care	and Social Care Sections	Failure to recruit and retain suitably qualified staff in sufficient numbers (national problem which particularly affects London and the South East): (cont.) RISK SPLIT OVER 2 ROWS AS CELL FOR EXISTING CONTROLS AND PROPOSED ACTIONS CANNOT BE EASILY READ ON SCREEN	and Social Care	 (cont.) Report to 19/01/10 CYP PH and 02/02/10 Executive meetings titled 'Recruitment and Retention of Children's Social Work Staff'. The Report contains proposals for: (a) Improvements to the existing Recruitment and Retention package to make it more competitive; (b) Strengthening the capacity of the Children's Social Care Services to address the increase in volumes; (c) Strengthening the capacity of Legal Services to address statutory functions in relation to Child Care Proceedings.

Risk Ref	Department	Division	Section	Risk / Consequences and	Risk Owner	Existing Controls and
				Risk Category		Proposed Actions
NEW	Children and Young People/ Corporate	All CYP Divisions		Impact of Academies Act - potential uptake of Academy Status by schools results in following Risks: - financial; loss of budget to CYP Dept and Council as a whole; - strategic; implications for LA strategic responsibilities e.g. pupil place planning, school org'n, pupil adms, SEN position, excluded pupils, School Improvement, safeguarding, child protection, Looked After Children; - local Ed framework; unity, cohesion, collective accountability, future capacity of the LA. Financial threat to the LA as a whole has resulted in this being flagged as a 'Corporate' Risk. Financial - Operational	Director CYP/ Chief Exec	Controls: 1. Monitor and review Govt announcements and plan accordingly. Actions: - Anticipate impact and plan accordingly: - only 'outstanding' schools can apply to convert. As at mid-July 2010 24 Bromley schools had expressed an interest, of which 14 were outstanding; - as at end July 2010 2 applications from Bromley schools are being processed by DoFE for Sept 2010 (Darrick Wood Sec and Kemnal Tech College); - LBB Finance Officers are modelling the financial implications to enable assumptions to be made about 'Top Slicing' - this will include CYP functions, HR, Property, Finance and Legal Services; - Investigate potential for sold services.
ENV/SDS.0209	Environmental Services	Strategy Development & Services	All SDS Sections	Failure to implement and keep up-dated effective council- wide Business Continuity Plans Reputational - Strategic	Steven Lewis	Controls: 1. Key critical systems identified 2. Updating Business Continuity Plan and database (Civil Contingencies Act 2004) 3. Emergency Planning and Business Continuity training
ENV/STS.0131	Environmental Services	Street Services	All STS Sections	Failure to adequately conduct Winter Maintenance resulting in road network blocked, car accidents, pedestrian falls Environmental - Operational	Paul Symonds	Controls: 1. Winter Maintenance procedures (gritting / salting) Actions: - Ensure policies / procedures are followed
ENV/STS.0157	Environmental Services	Street Services	All STS Sections	Operational Emergencies (e.g. extreme heat, storms, floods, snow) Physical - Operational	Paul Symonds	Controls: 1. Emergency Plan

Risk Ref	Department Environmental	Division	Section	Risk / Consequences and Risk Category Transport Strategy: Lack of key skills to enable	Risk Owner	Existing Controls and Proposed Actions Controls:
ENV/TRA.0145	Services	Transportation Planning		Contribution to the development of Bromley Town Centre Area Action Plan, completion of the traffic model for Bromley Town Centre and input to major developments Reputational - Strategic	AD for Highways and Transportation (to be appointed)	1. Identified resources required to enable the contribution
LDS/ALL.0099	Legal, Democratic and Customer Services	All LDS Divisions		Failure to meet the current and changing needs of customers; risk of censure at local and CAA level Customer / Citizen - Strategic	Director LDS / Sheila Bennett	Controls: 1. Systematic consultation 2. Robust internal customer service standards 3. Continuous learning and feedback Actions:
LDS/ALL.0077	Legal, Democratic and Customer Services	All LDS Divisions		Breach of statutory obligations through failure of compliance with relevant legislation (e.g. Freedom of Information, Health and Safety, Disability Discrimination) Legal - Operational	All LDS managers	Controls: 1. Register of all relevant statutory requirements 2. Regular review of compliance 3. Effective training of managers in requirements of relevant legislation
LDS/ALL.0075	Legal, Democratic and Customer Services	All LDS Divisions		Failure to deliver project stated aims within timescale or budget as a result of project management failings Personnel - Operational	All LDS managers	Controls: 1. Effective training in project management techniques
LDS/ELR.0127	Legal, Democratic and Customer Services	Democratic and Customer Services	Electoral Services	Failure to successfully manage the election process of a Parliamentary, Local or other election or referendum, resulting in an election petition Political - Strategic		Controls: 1. Project Plan 2. Staff Training 3. Adequate insurance Actions:

Risk Ref	Department	Division	Section	Risk / Consequences and Risk Category	Risk Owner	Existing Controls and Proposed Actions
R&R/TCD.0281	Renewal and Recreation	Town Centre Project	Development	Failure to secure development on key sites due to the downturn in the economy Economic - Strategic	Kevin Munnelly	Controls: 1. Renewal team to proactively seek to broker developer interest Actions: - In tandem with emerging Area Action Plan (AAP) to continue dialogue with interested parties, development agents and consultants
NEW	Resources	Audit and Technical	Performance Management	LAA reward targets not met with the result that the maximun possible reward will not be achieved. Financial - Operational	Mark Gibson	Controls: 1. Regular monitoring at Department level 2. Performance reported quarterly to COE and Members in 'Are we on Track?' Actions:
RD/TEC.0298	Resources	Audit and Technical	Technical	Banking failure Financial - Operational	Mark Gibson	Controls: 1. Annual investment strategy 2. Review of counterparty list 3. Monitoring via Butlers

Risk Ref RD/TEC.0299	Department Resources	Division Audit and Technical		 meet all liabilities as they fall due: 1. Investment markets fail to perform in line with expectations 2. Market yields move at a variance with assumptions 3. Investment managers fail to achieve their targets over the longer term 4. Longevity horizon continues to expand 5. Deterioration in pattern of early retirements 6. Changes to regulations e.g. more favourable benefits package 7. Administering authority unaware of structural changes in 	Risk Owner Director RD	Existing Controls and Proposed Actions Controls: 1. Financial: Monitoring of investments returns - analysis of valuation reports 2. Demographic: Longevity horizon monitored at triennial reviews - quarterly review of retirement levels 3. Regulatory: Monitor draft regulations and respond to consultations - acturial advice on potential 4. Governance: Encourage other employers to keep Council informed of changes. Bromley Mytime employer's contribution rate to be reviewed annually towards end of contract
RD/TEC.0300	Resources	Audit and Technical	Technical	an employer's membership e.g. large fall in employee members, large number of retirements Financial - Operational Failure to manage and control Treasury Management activities: Liquidity, Interest rate, Exchange rate, Inflation, Credit and counterparty, Refinancing, Legal and regulatory risks Financial - Operational	Director RD	Controls: 1. Regular review meetings 2. Use of external advisors 3. Internal Audit review of activities 4. Reporting to Members
RD/TEC.0305	Resources	Audit and Technical	Technical	Capital income shortfall due to a reduction in capital receipts and delays in disposals as a result of the economic downturn Economic - Strategic	Director RD	Controls: 1. Close monitoring of spend and income 2. Reporting to Members 3. Tight control of spending commitments

				Risk / Consequences		Existing Controls
Risk Ref	Department	Division	Section	and	Risk Owner	and
				Risk Category		Proposed Actions
RD/FIN.0019	Resources	Financial Management	Financial Management	Systems for identifying and alerting managers on budgetary failures Financial - Operational	Peter Turner	Controls: 1. Monthly budget monitoring to DMTs, and COE after reporting to service managers. Annual timetable produced, standards agreed and implemented 2. Reports during June to March period with early warnings/key budget areas identified during remainder of year. 3. Escalation routes agreed re overspend areas including option of early reporting to Members 4. Review and continuation of Heads of Finance obtaining 'sign off' budget monitoring statements with managers establishing the robustness of the systems 5. Heads of Finance required to review systems and introduce improvements 6. Further review of key budget systems where high risk of volatility in projections e.g. SEN, SS placements, parking income and report impact of recession 7. Budget monitoring reports to include identification of impact on future years
RD/FIN.0282	Resources	Financial Management	Financial Management	Failure to produce and deliver a balanced budget which meets priorities. Greater financial uncertainty to reflect impact of economic downturn, credit crunch, volatile inflation, future public spend constraints for local government and the impact of the property market. Economic - Strategic	Peter Turner	Controls: 1. Management of Risks document covering inflation, capping, financial projections etc. attached to budget reports 2. Departmental risk analysis

BROMLEY - CORPORATE RISKS - 2010

Failure to achieve strategic BBB objectives and organisational change Linked risks: Business and portfolio plans do not achieve desired outcomes Failure to develop and implement key strategies Lack of demonstrable progress on the Customer Access Programme Failure to embed an effective performance risk management process throughout the council Failure to strengthen performance programme and project management arrangements across the Council Failure to keep Local Development Framework documentation to timetable leading to loss of Housing and Planning Grant

LAA reward targets not met with the result that achievement of possible reward (£8.2m) will not be maximised

2 Linked risks:

- 1. Failure to manage performance of LAA Stretch Targets
- 2. Separate risks for the 13 Stretch Targets
- 3. Achieving outcomes through partnerships

Failure to recruit and retain qualified and experienced staff due to shortage of good quality permanent staff in key areas leading to succession planning issues, skills gap and potential deterioration of service quality

Linked risks:

3

4

- 1. Ability to recruit and retain qualified and experienced staff
- 2. Failure to develop and implement effective recruitment and retention strategies
- 3. Deterioration of service quality through loss of experienced staff as a result of age profile of workforce 4. Failure to succession plan
 - 5. Potential future shortage of professionally qualified practioners e.g. social workers
 - 6. Safeguarding agenda
 - 7. Managing change in the workforce including organisational downsizing and Single Status

Failure of a contractor / partner / provider to maintain agreed service levels resulting in an interruption to or deterioration of service delivery

Linked risks:

- 1. Failure of a contracted provider
- 2. Potential for operational errors by contractors
 - 3. Volatile markets; procurement / commissioning
 - 4. PCT and 'health' uncertainty as a result of re-provisioning of services in London sub-regions

	Failing to develop IT information systems to reliably support departmental service delivery and to promote efficiency; data collection and management information quality (including partners)
5	Linked risks: 1. Failure of key Lines of Business IT systems to reliably support departmental service delivery 2. IT failure impacting on operational system (CONFIRM) / contractor liaison 3. Unavailability of UNIFORM to process planning applications 4. Information systems; established and maintained as fit for business purpose

	Failure to implement an effective council-wide Business Continuity Plan with the result that services are severely disrupted as a consequence of:
	1. loss of premises due to explosion / fire / flood etc.
	2. loss of a key business system due to power problems or system failure 3. severe weather conditions
	4. pandemic
6	Linked risks: 1. Flu pandemic
	2. Fuel shortage impacting on the transport fleet 3. Failure of CCTV system
	 Information and data security Operational emergencies due to severe weather conditions, fire, major incident

Failure to produce and deliver a sustainable Financial Strategy which meets BBB priorities and failure of individual departments to meet budget

Linked risks:

7

8

9

- 1. Government funding and 'grant floor'
 - 2. Effect of Public Spending Review, inflation, interest rates etc.
 - 3. Failure to meet budget and pressures from service overspends
 - 4. Dependency on external grants to fund services effect if grant ceases
 - 5. Capital expenditure (sustainable strategy that meets council priorities; affordable and prudent)

Failure to comply with legislation / statutory obligations

Linked risks:

- 1. Failure to keep up-to-date with legislative change
- 2. Failure to track change in legislation and policy
- 3. Continued change to government strategy
- 4. Single Status
- 5. Equalities agenda (also reputational risk)

Risks resulting from the economic downturn

Linked risks:

1. Effect on finance (at national and local level) and investments; including reduction in the value of Bromley's investments, increased investment risks, reduced rental income, reduced service income, reduced capital receipts

- 2. Impact on delivery of LAA
 - 3. Impact on 2020 Vision
 - 4. Impact on Local Strategic Partnership
 - 5. Impact on local jobs, businesses and town centres
 - 6. Increased demand on key services resulting in overspends

	Reputational Risk
10	Linked risks: 1. Inspection regime (specifically CAA, Use of Resources, service inspectorates) and public ratings - in relation to 'excellent in the eyes of local people' 2. Performance management to national standards 3. Equalities agenda (also statutory risk)

Agenda Item 8

Report No. DR 10076

London Borough of Bromley

Agenda Item No.

PART 1 - PUBLIC

Decision Maker:	Audit Sub Committee				
Date:	16 th September 2010				
Decision Type:	Non-Urgent	Non-Executive	Non-Key		
Title:	INTERNAL AUDIT AND VALUE FOR MONEY REPORTING				
Contact Officer:	•	Director Resources (Audit a mail: mark.gibson@bromle	,		
Chief Officer:	Paul Dale, Director of Re	souces and Deputy Chief E	Executive		
Ward:	All				

1. <u>Reason for report</u>

This is a follow up report requested by Members of the Audit Sub Committee to update them on our practical approach on Value for Money work carried out in two areas i.e. Building Control, Renewal and Recreation, Adult and Community Services including the VfM scoring for these areas. The report also explores benchmarking sites, elaborates on the practicality of using this data and the referral process to the Organisational Improvement Team under the Chief Executive's Office.

2. RECOMMENDATION(S)

- (a) Members are asked to note the report and comment on Internal Audit's VfM approach to the case studies and agree the suggested methodology to be adopted, including the scoring rating and a referral process to the Organisational Improvement Team.
- (b) Members to note that Internal Audit are currently reviewing the wider remit issues around VFM work and will report back as appropriate.
- (c) Members to agree the reporting requirements to this committee on VfM work undertaken for audits completed.

Corporate Policy

- 1. Policy Status: Existing policy.
- 2. BBB Priority: Excellent Council.

Financial

- 1. Cost of proposal: N/A
- 2. Ongoing costs: Recurring cost.
- 3. Budget head/performance centre: Internal Audit
- 4. Total current budget for this head: £587,520 excluding the benefit fraud partnership costs.
- 5. Source of funding: N/A

<u>Staff</u>

- 1. Number of staff (current and additional): 10 FTE
- 2. If from existing staff resources, number of staff hours: 380 days per quarter

<u>Legal</u>

- 1. Legal Requirement: Statutory requirement. Accounts and Audit Regs 2006
- 2. Call-in: Call-in is not applicable.

Customer Impact

1. Estimated number of users/beneficiaries (current and projected): 180 including Chief Officers, Head Teachers/Governors

Ward Councillor Views

- 1. Have Ward Councillors been asked for comments? N/A.
- 2. Summary of Ward Councillors comments: None

3. COMMENTARY

- **3.1** We had previously submitted two reports on VfM to this committee March 2010 and June 2010. Given the increase in scrutiny over Council budgets and therefore the need to achieve further efficiency savings the need to demonstrate VfM is seen as crucial. There is a need to ensure that all areas in this authority are making maximum use of their resources to provide maximum benefit in services.
- **3.2** Audit coverage of VfM is seen as the best way of ascertaining if an organisation is providing a high standard of service at low cost that ultimately benefits the Council tax payers and residents of Bromley.
- **3.3** Members expressed at the last Audit Sub meeting for a methodology to be adopted that could be used by auditors to assess and report on the VfM arrangements and in particular commenting on benchmark data that was available. The availability of potential benchmarking data and its use is expanded upon later on in this report.
- **3.4** Although VfM has traditionally covered the Es' i.e. economy (minimising cost of resources); efficiency (performing tasks well); and effectiveness (the extent to which objectives are met), it is primarily focussed on economy.
- **3.5** Economy tends to be the easiest area to tackle. In general reviews tend to be either input-based or output-based or a combination of the two depending on whether the review is concentrating on, respectively, economy, effectiveness or efficiency.

Input-based review

This involves a review of the inputs relating to a particular activity and is largely comprised of statistical analysis and comparisons including the use of performance measures to evaluate economy and efficiency.

Output-based review

This looks at what the function actually produces as an output. A review of policy objectives, the activities required to achieve the objectives and the use of output or performance indicators to measure the effectiveness of the policies

3.6 As previously reported VfM can be achieved in a number of ways, for example:

- through benchmarking an activity against similar activities in other organisations
- by using performance indicators
- through conducting VfM studies (possibly in conjunction with other institutions)
- by seeking out and then adopting recognised good practice where this can be adapted to the institution's circumstances
- through internal audit work. Although internal audit has a primary responsibility for assessing the internal control system, the auditor is frequently well placed to assess and comment on VfM in the areas reviewed. This should be reported in individual audit reports and in the internal audit annual report
- through retaining both documents that show how an activity has been planned to build in VfM, and evidence of the good practices adopted

- by examining the results or outcomes of an activity.
- by management leading a culture which puts VfM at its core and which rewards efficient, value based behaviours.
- **3.7** On discussions with other Boroughs it has transpired that there is not much progress made by individual audit sections on VfM they indicated that they were not sufficiently skilled or had resources to undertake this type of work. Some Boroughs tended to rely on work performed by our External Auditors. We therefore had to design a simple but effective way of measuring VfM in addition to our normal audit role of testing systems of internal control.
- **3.8** We concluded that the audit methodology adopted would need to take into account the service sections' own benchmarking arrangements, customer/client satisfaction surveys, complaints, any external assessments, budgetary control and any VfM benchmarking that has already been conducted by the Organisational Improvement Team.
- **3.9** At the last meeting of this cycle Members suggested key questions that auditors could ask. These were:
 - Has the service used evidence such as the IPF Statistical Review to identify those Councils which have either
 (a) Cheaper unit cost; or
 (b) Reported a better outcome?
 - If not, what other sources of comparison has the service used?
 - Which Councils with a "better" performance has the service contacted?
 - Has the service made (or is proposing to make) any changes from what it has learnt from other Councils?
 - Which private sector entities have been identified as possible comparators?
 - Has the service applied steps in the third and fourth points above?
- **3.10** A simplified scoring matrix for reviewing VfM risks and controls has been drawn up and scored on a scale of 1 4. Members were keen to pilot this in a service that was due to be audited. We have therefore looked at a couple of areas Building Control that falls under the Planning Section in Renewal and Recreation and Homecare that falls under Adult and Community Services.

The overriding principle is the requirement that it is the section's responsibility to ensure VfM studies are being actioned.

- 1- would equate to not met in any areas of VfM arrangements (although this no way indicates that a poor service is being provided or that customers are dissatisfied at the quality level of service it just reflects that there are no VfM arrangements in place); where there is a score of 1, the audit will attempt to research availability of benchmarking data, highlight such shortcomings in the audit report to management and refer the matter to the Organisational Improvement Team of the Chief Executive who would pick it up in a review of the service.
- 2 -would equate to VfM arrangements partially met where there are some aspects of VfM in place but these are not robust enough to reach an informed decision that the service is achieving VfM. (e.g. data submitted for benchmarking is not accurate enough or cannot be substantiated or customer satisfaction surveys have not taken place, although there may be a benchmarking exercise that was completed; or that the service is operating at high unit costs in comparison with other Boroughs costs although providing a satisfactory service). The matter would then be referred to the Organisational Improvement Team who would pick it up in a review of the service.

- 3-would equate to VfM arrangements being substantially met (e.g. benchmarking is complete with figures substantiated; benchmarking shows that the section is generally performing well in comparison with other Authorities; however the mark down could for instance relate to customer surveys not being carried out to ascertain quality of service)
- 4 would equate to VfM arrangements being fully met (e.g. the service is benchmarked; benchmarking figures are substantiated; benchmarking shows good performance; areas of good practice in other Authorities have been adopted; good customer satisfaction returns; the service operates within budget).
- **3.11** VfM control matrix has been designed to reflect benchmarking, customer focus, budgetary control. We have therefore come up with a matrix that reflects these key elements:

Key VfM Requirements	Not Met-1	Partially Met-2	Substant ially Met- 3	Fully Met	Comments	Action
Benchmarking						
1. Has a benchmarking exercise carried out recently?						
2. Methodology Correct-verified by audit						
3. Benchmarking figures supplied by service are correct?						
4. How does the service compare?						
5. Is there liaison with authorities who are performing well?						
6. Any improvements made to the service?						
External						
Assessment						
7. Recent external assessments?						
Customer						
Satisfaction						
8. Have customer views been sought?						
9. Feedback – satisfaction with service?						
Budget						
10. Is the service within budget?						
11. If not are there any variances - e.g. income not being maximised?						

3.12 As indicated in paragraph 3.10 above, we have discussed our approach with the Organisational Improvement Team, Chief Executives. We have agreed that where a section has come up short in the VfM scoring say 1 or 2, we refer this to the Organisational Improvement Team who may then take this forward with the section concerned.

3.13 Research of Benchmarking Sites

- **3.14** Improvement and Efficiency (I&E) plans are available internally and should cover all services the exceptions and guidance do require benchmarking of cost and performance, as well as the 'value' based look at whether the functions are statutory, high local priority or even necessary.
- **3.15** Local Government Improvement and Development (formerly IDeA) is also used as a benchmarking tool by the Organisational Improvement Team.
- **3.16** There are a number of benchmarking sites that are available to us for comparative benchmarking data and these are detailed below. Bromley's Internal Audit service is part of a benchmarking group. Our peers are the London Borough of Bexley and Brighton & Hove City Council.

3.17 VfM Audit Commission Profile Tool 2008/09

The comparator group chosen for the profile is made up of the IPF statistical neighbours which compares Authorities with similar demographic and deprivation profiles.

The authorities in the group with London Borough of Bromley are :

- London Borough of Redbridge
- London Borough of Ealing
- London Borough of Kingston Upon Thames
- London Borough of Harrow
- London Borough of Bexley
- London Borough of Sutton
- London Borough of Richmond Upon Thames
- London Borough of Hounslow
- London Borough of Enfield
- London Borough of Merton
- London Borough of Croydon
- London Borough of Wandsworth
- London Borough of Havering
- London Borough of Enfield
- London Borough of Barnet
- London Borough of Hillingdon

The data is compared across the following areas with various sub sets within these categories.

- Adult Social Care
- Children & Young People
- Cultural Services
- Environmental Services
- Housing & Benefits Services
- Sustainable Economy

Following the recent announcement that the Audit Commission has been disbanded this site may no longer be a viable option

3.18 Cipfa VfM ToolkitAudit Commission Profile Toolkit 2009/10

CIPFA has launched this new tool that 'will enable Councils to track costs and performance of their services, compare that to their peers and provide access to data

early enough to be useful in planning budgets and identifying efficiencies for the coming year'.

'The Value for Money (VfM) Toolkit was originally developed by Somerset County Council on behalf of the Society of County Treasurers, but has now been expanded to include District and Unitary functions as well as becoming fully interactive online service'.

This tool will be free to all Authorities and Bromley has already provided this data within the timescale and are now waiting for the launch in September 2010.

This site can be accessed via the link <u>http://www.cipfastats.net</u>. It should be noted that there are comparisons up to 2008-9 and reports can be published across a number of areas/comparator groups.

3.19 Cipfa statistical information 2008/09 and some 2009/10 data

Within the CIPFA, it is possible to produce Interactive Statistical Reports and it is here that you can refine the criteria and build your benchmarking data by selecting between comparator groups, grouping or creating your own sets. This could be all neighbouring Boroughs to Bromley for example.

There are various reports that can be produced for comparative data. An example of one appears elsewhere within this report. Appendix A shows Social Care actual statistics for 2008/09 (last available data). Whilst this is a useful tool, it may not give up to date information and may not be comparing like with like. The appendix shows that Homecare in-house provision for Bromley was one of the highest in London 2008/09 for income collectible of £3.628 million and one of the lowest in terms of gross cost per client per week at £112.53. This information is however based on August 2008 data. Similarly the website may not necessarily give information at a given service level e.g. for building control we would not be able to drill down further than planning costs.

3.20 National Audit Office – Value for Money Handbook – Guidance

The National Audit office published a Value for Money Handbook which is 'a guide for building quality into VfM examinations'. This provides a far more strategic approach to VfM compared to the other models detailed within this report. This is a guide to undertaking VfM reviews from start to finish.

3.21 LAPS(Local Area Performance Solution)

This provides comparative performance and expenditure data from London Boroughs across a range of service areas. This is a pan London and expenditure data from London Boroughs across a range of services indicators. It centres on the collection of quarterly performance data and cross –correlation with expenditure data to perform a Value for Money analysis.

Performance and expenditure data from each London Borough is indexed against the mean for London which produces an indicative score. Average performance or level of expenditure becomes 100, so any score above 100 indicates above average performance/expenditure and anything below 100 indicates below average performance/expenditure.

Examples of data that can be extracted are shown as Appendices B Social Care Adults, C- Social Care Children and D- Planning and Economic Development. Here again as with Cipfa statistical information benchmarking is shown at departmental level rather than at service level.

3.22 Building Control- review of VfM arrangements.

3.23 Benchmarking

- **3.24** Building Control is a section that operates under Planning within Renewal and Recreation. The 2010/11 budget shows a net surplus of £167,340 before recharges, with expected expenditure of £1,089,380 and expected income of £1,256,720.
- **3.25** Benchmarking is undertaken by the Building Control department, in comparison with all other London Authorities, as undertaken by the LDSA (London District Surveyors Association), who represent similar comparators in terms of size, location and who carry out a similar type and volume of work. Benchmarking is undertaken against 14 key performance indicators including the following areas: cost of service, customer service, work level of staff and time taken to respond. In addition information is collected against at total of 64 indicators.
- **3.26** Through this benchmarking it was highlighted that performance for Bromley overall has dropped for the Service from 3rd in April 2007 to 10th in 2009. Figures for after this for 2009/10 have yet to be compiled and published. Several reasons were attributable to this drop in performance, but mainly they included the loss of key staff, with the result that staff left in post, have an increased workload, with a resultant affect on quality of work completed.
- **3.27** It is worth pointing out from the benchmarking exercise (see appendix E) that the only areas Bromley really falls down in (i.e. are in the bottom 20 performing Councils) are for % plans vetted & response in 15 days (22nd), net cost of charge earning service per head of population (21st) and charge income per application (24). Bromley is however 1st in the percentage of decisions responded to in statutory time and the response time for all amendments. Bromley is also in the top 25% for the following indicators: 3rd for the 'Quality' of service, 4th for the number of site visits per technical officer and 7th for the completion of certificates and % of live sites visited in last 3 months. The overall cost of Building Control for Bromley is also considerably under the mean cost for London (£1.309million against a mean of £1.585million).
- **3.28** Additional Benchmarking is undertaken by the Audit Commission, for Sustainable economy. This includes the whole of Planning, of which Building Control is a part. It is worth pointing out that by comparison to other similar London Authorities, Bromley spends the 6th (of 16) highest amount per person on sustainable economy.
- **3.29** From undertaking the Benchmarking Bromley has improved various aspects, such as increased use of partnerships with LAPC services and making applications forms more efficient.

3.30 Customer Satisfaction Questionnaires

3.31 Customer satisfaction questionnaires are issued to customers. Of the 1893 issued in 2009 27.52% were returned. The results of this were mainly positive 86.86% of all completed surveys resulting in either a satisfied or very satisfied overall opinion of the

service, with 2.61% opinion unknown or 3.01% were either unsatisfied or very unsatisfied. 96% of completed surveys said they would consider using the service again. Management have indicated that this process could be improved by reaching a wider audience to include home owners as well as the builders, architects and other professional people.

3.32 External Assessment

3.33 A recent audit of this service resulted in a substantial assurance opinion. The service is not subject to external assessment.

3.34 Budget

- **3.35** During the course of the audit it was recognised that the predicted budget and actual budget for 2009-10 were massively varied. This was as a result of the poor state of the economy which resulted in a significant deficit in the amount of income expected, than what was actually obtained (£832,148.36 collected against a predicted £1,228,500). This was offset by vacancies held in the team, which saved £229,528.11, other savings in expenditure £33,644.91 and savings within planning overall which resulted in an overall neutral budget for Planning.
- **3.36** This year so far, as per last year, Building Control has received less income than expected. The figure of £348,928.21 has been received against an expected amount of £523,620.00 that was not considered to be realistic due to the economic downturn, (thus a deficit of £174,691.79). This has again been countered by saving in expenditure of £162,715 so far. A report is going to the Executive committee on 1st September 2010, explaining why there was a deficit and also why the predicted budget was inaccurate.
- **3.37** According to the *CIPFA guidance*-on setting the charges, which regulates how charges are set, they can only be set to cover costs. Bromley's charges will be benchmarked against the neighbouring authority's charges, to ensure they are not set inappropriately (see appendix F). It should also be noted from this benchmarking that, the other authorities also increased their charges for 2009/10.
- **3.38** Management have benefitted from the benchmarking exercise in respect of information flow resulting in improving application forms. They are also currently seeking to increase partnership working arrangements with architects, builders etc that would benefit both parties.
- **3.39** Having discussed our findings with management and based on the control matrix above, a score rating of 3 i.e. substantially met was appropriate for the VfM arrangements for this service. This score of 3 is based on:
 - benchmarking marked as an overall 3 given comparison with other Boroughs and that the section still perceives that improvements can be made;
 - customer surveys a rating of 3 as management have indicated that these surveys need a wider audience;
 - external assessment- in the absence of an external assessment we would rate this area as a 3 based on our substantial assurance opinion;
 - budget as 3 given the volatility of income generated and pressures of running a deficit.

3.40 Homecare

3.41 Benchmarking

- **3.42** Homecare is the in- house service that provides care to vulnerable clients enabling them to live independently within their own homes. It operates through a trading account. The service operates a 24 hour/365 days service. The original controllable budget was set at £482,000 credit (an excess of income over expenditure). The latest outcome suggests that this will be considerably less.
- **3.43** A recent internal benchmarking exercise by management compared the unit costs of the in-house service to other private sector providers. The average hourly cost for an hour of private sector care was calculated at £13 and the chargeable unit cost for the in house care team was calculated at £22.23. To calculate unit costs for the in-house service a basic hourly rate of £8.86 was used to which on costs, direct and indirect overheads were added as well as an allowance for Saturday and Sunday rates.
- **3.44** To calculate an hourly cost of care from private providers, eleven block providers were selected and hourly costs were calculated using rates for half hour, three quarter hour and a full hour's care resulting in figures of £17.80, £14.82 and £13.
- **3.45** The basis for the calculations appears to be reasonable. Direct overheads for the service includes officers pay, indirect employee costs, premises, transport, supplies and services, third party payments and insurance. Indirect costs are internal and external recharges.
- **3.46** There is no evidence that the cost of the in-house service provision was compared with other Local Authority costs. Internal audit accessed the Institute of Public Finance (IPF) Statistical Review and compared statistics for 2008-09. (see Appendix G). Figures for 2009/10 are not available.
- **3.47** This suggests that the overall cost of provision by Bromley was the lowest; further interrogation of these statistics would have to be done to establish that like for like information was being compared and all relevant factors were taken into consideration especially around recharging costs. It appears that LB Bexley and LB Merton are considerably more expensive.
- **3.48** Management are currently reviewing the service including VfM and have made a proposal which is going to Members and consultation with staff on closure of the service.

3.49 Customer Satisfaction Questionnaires

3.50 The last report dated April 2010 titled 'Quality Monitoring of Domiciliary Services' to ASC PDS mentioned that there were 96 complaints from clients. About 36% related to the Home Care in-house provision. In addition 200 clients (70%) were canvassed about the quality of care. The issues raised in both were addressed.

3.51 External assessment

3.52 The in-house team has a current Care Quality Commission star rating of 2 (good) after the last inspection visit in June 2009.

3.53 Budget

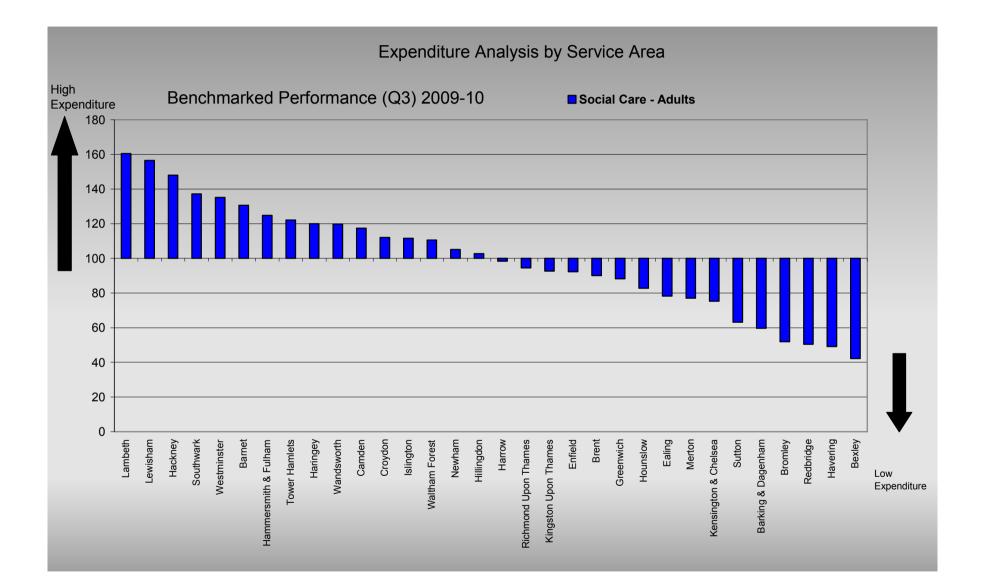
- **3.54** There are monthly monitoring reports. There are financial pressures in the service as indicated in the latest projections for July 2010. There is a projected drop in income estimated to be £1.254 million as it is unable to deliver on the hours that it was contracted to do. This is partly offset by a drop in expenditure of £0.835 million. The service is projecting a £0.419million deficit that will partly be offset by using agency staff at a lower rate.
- **3.55** Based on the findings above we would score the VfM arrangements as a 3 i.e. substantially met and is based on:
 - Benchmarking exercise carried out by management is rated at 3. The internal comparison is probably the best method available given the difficulty in extracting up to date and like for like data from other Authorities. As a result of the unit costs management are reviewing the service.
 - Customer service satisfaction would rate a 3 given that complaints are recorded, a detailed survey was carried out and issues raised by clients have been addressed as reported to ACS PDS.
 - External assessment there was an inspection visit last year that rated the service as good and therefore would score a 3 rating in our assessment.
 - Budget owing to the volatility of the budget and the potential deficit arising due to a shortfall in meeting the contracted hours we would give this area a rating of 2 – i.e. partially met.

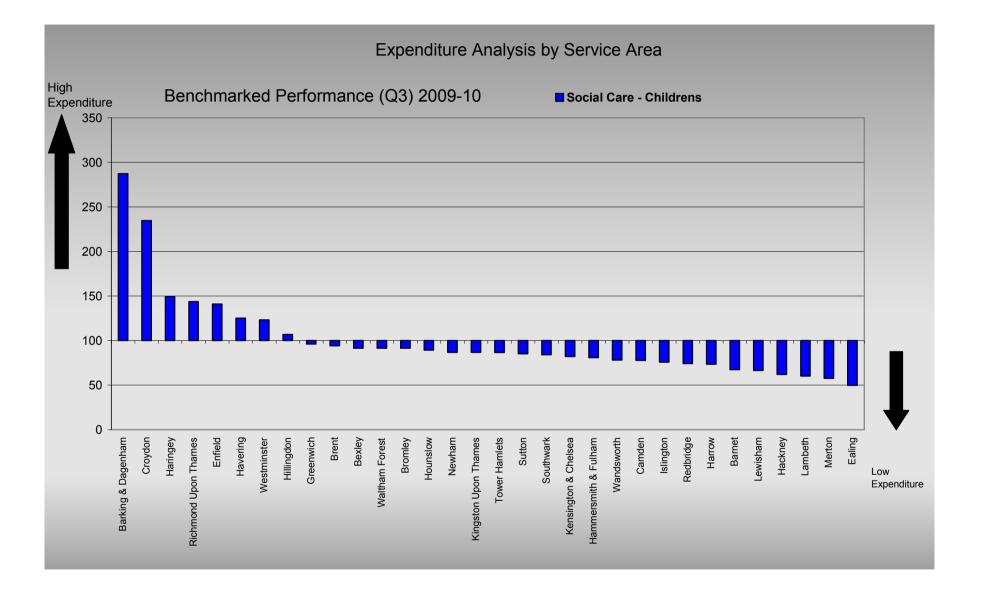
FINANCIAL IMPLICATIONS

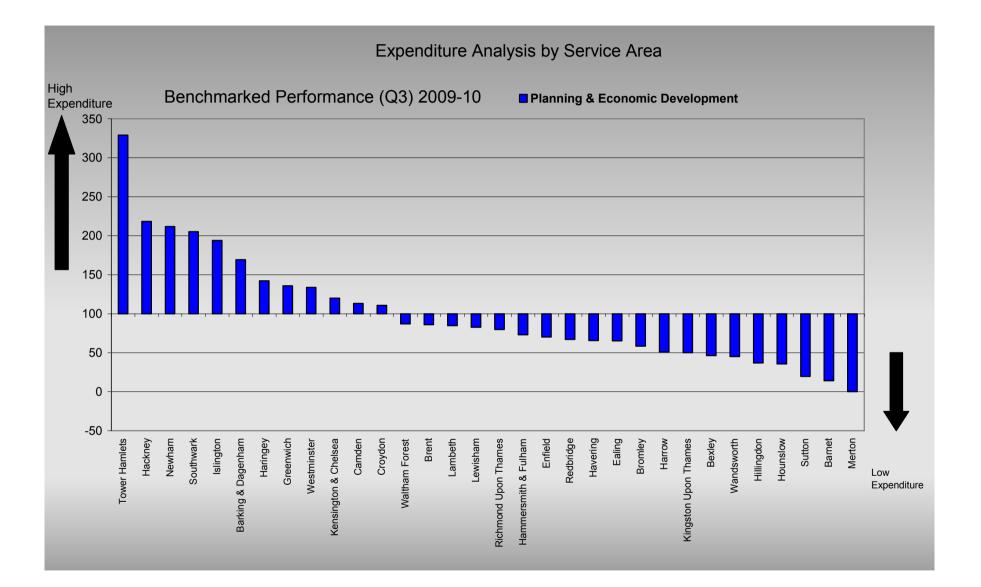
- **4.1** The additional work involved in undertaking the assessments will be contained within the existing Audit budget.
- 4.2 All value for money studies may result in efficiency and economy savings.

Non-Applicable Sections:	POLICY IMPLICATIONS
	LEGAL IMPLICATIONS
	PERSONNEL IMPLICATIONS
Background Documents:	CIPFA Code of Practice for Internal Audit in Local
(Access via Contact	Government in the United Kingdom
Officer)	Various websites such as Cipfa stats, LAPS and NAO

		stics 2008-09	[10]	[29]	[320]	[321]	[322]	[323]
							Memorandum:	
			Analysis of Gross				Home Care - All	Memorandum:
			Total Cost - Adults'	Summary of Adults'		Memorandum:	Adult Ages -	Home Care - All
			Services - Older	Social Care Income	Memorandum:	Home Care - All	Number of Clients	Adult Ages: Gross
			People (Aged 65 or	and Expenditure -	Home Care - All	Adult Ages - Net	receiving Home	Cost per Client per
Code /	Authority Name	Authority Class	over)		Adult Ages - Income	Total Cost		week
			%	£'000	f'000	£'000	number	f
E5030 F	Barking and Dagenham	ÖL	59.13274254	48552	£'000 -891	2000 10127	1065	
E5031 E	0 0	OL	48.31397231	94381.7112	-1689.622	15161.253	1819	178.150241
E5032 E		OL	56.59504455	50753	-2291	6639	1062	161.7050558
E5033 E		OL	46.25479182	87187	-2113	10350	1902	126.0110815
E5034 E		OL	56.00871662	72517	-3628	10255	2346	112.5319693
E5010 (CL	40.73707167	5427.54539	-69.32011	951.6776	99	198.3290035
E5036 E	Ealing	OL	51.46225633	70399	-1045	13655	2897	97.58105202
E5037 E		OL	50.56608921	82013	-3911	20367	1760	265.2753497
E5013 H		IL	47.35863366	78179.074	-1697	14565	1413	221.3239697
E5014 F	Hammersmith and Fulham	IL	50.74522781	52971	-1137	11675	1454	169.4529679
E5039 H	Haringey	OL	38.13123027	61505	-1548	9959	1034	214.0120518
		OL	47.41034445	**	-1516	5830	1126	125.4611286
E1801 H	Havering	OL	54.30717173	54669.888	-1796.052	10423.848	1548	151.8075432
E5042 I	Hillingdon	OL	48.90765231	66781.14615	-1580.455	10059.86261	1151	194.4850232
E2101	Hounslow	OL	43.12511981	54930	-1063	8848	1063	179.3002388
E5016 I	slington	IL	51.65254533	67883.373	-1648.908	13904.245	1751	170.0975157
		IL	52.04272152	52788.87395	-1689.0262	8433.438438	1540	126.4044036
E4301 k		EC	55.18635699	327404	-10935	54524	11535	109.1310727
-		OL	52.71860039	41008	-1566	4394	821	139.6046098
		EU	46.66000754	77768.25246	-2197	10808	2313	107.0038911
E0702 N	Verton	MD	41.39722622	140799	-9817	32660	3397	238.0324268
E2620 N		EU	55.83198478	45156	-1762	7527	1246	143.366465
		EU	47.69814936	53816.20151	-2280.45257	9757.41053	1571	147.147127
		OL	54.04707669	62767	-2387	11159	1492	174.5978552
		EU	57.2522307	41881	-1407	10184	2475	89.75912976
E3901 S		MD	56.34028407	67711	-3652	12056	1942	155.549394
		EU	56.05666862	35282	-917	5485	691	178.1698764
		MD	50.94250097	54613	-1572	9593	996	215.5738338
E0602 V		MD	50.69787114	72372	-3152	9612	2059	119.2139575
E4210 V	Westminster	EU	50.09111834	**	-3783	8561	1045	218.5866765







LDSA Benchmarking Results 2008 to 2009 APPENDIX E

Question No.	3	6	8	19	20	21	28	39	41	42	45	48	50	51	65		
A	ó apps ack in 3 days	6 plans vetted & response in 15 days	% decisions in statutory time limits	Phone answering	Completion certificates	Complaints	ammendments	Net cost of charge earning service per head of population (36)-	No of apps per fee earning tech staff	Charge income per application (38)/(30)	Cost(x£1000) of bc per staff member	% live sites visited in last 3 months	No of site visits per application{(32/(30)	32/((33+33a)*37)	Quality score	TOTAL SCORE	OVERALL RANKING
Authority name Bar & Dag	% 24	% 15	% 18	≙ 7	0 16	18	 10	<u>ع z (</u> 19	Z 3	20	24	% 13	Z 19	<u>ි</u> 15	0 16	⊢ 493	O 21
Barnet	24	15	23	22	25	20	21	7	3 8	20 16	24 18	21	25	25	23	493 610	21
Belfast	13	21	20	22	18	11	21	25	16	12	2	15	11	20	17	533	22
Bexley	10	1	1	11	8	20	1	22	1	22	25	4	13	7	5	263	6
Brent	1	1	1	18	19	18	1	10	14	10	5	11	10	16	1	236	5
Bromley	15	22			 X			21	9	24	111	X	9			297	10
Camden	26	25	26	22	25	26	21	26	26	26	26	21	25	25	26	763	26
City of London	16	23	1	11	19	1	10	1	25	1	15	1	1	17	5	281	8
Croydon	10	14	1	9	16	14	10	17	7	21	17	13	21	10	17	405	17
Ealing	14	5	1	1	14	20	14	18	13	13	19	17	12	9	12	370	15
Enfield	11	9	18	1	1	1	1	16	11	15	9	21	14	12	5	321	11
Greenwich	26	25	26	22	25	26	21	26	26	26	26	21	25	25	26	763	26
Hackney Ham & Fulham	25 11	24	24	22	23	25	21	24	20	11	6 21	1	15	21 22	24	587 348	24
Haringey	20	8 10	1	11 1	9 1	14 9	16 20	9 12	19 2	7 25	∠⊺ 16	4 21	16 22	22	12 17	348 384	13 16
Harrow	20	6	1	20	9	14	10	4	12	14	3	11	6	2	12	233	4
Havering	21	15	1	10	22	1	10	23	6	23	13	6	17	5	17	364	14
Hillingdon	26	25	26	22	25	26	21	26	26	26	26	21	25	25	26	763	26
Hounslow	26	25	26	22	25	26	21	26	26	26	26	21	25	25	26	763	26
Islington	1	12	20	16	14	1	17	2	17	6	4	10	4	8	1	287	9
Kensington	1	1	1	19	12	1	1	20	18	8	10	1	7	18	5	228	3
Kingston	26	25	26	22	25	26	21	26	26	26	26	21	25	25	26	763	26
Lambeth	26	25	26	22	25	26	21	26	26	26	26	21	25	25	26	763	26
Lewisham	26	25	26	22	25	26	21	26		26	26	21	25	25	26	763	26
Merton	1	1	1	16	1	1	1	3	23	4	1	21	3	14	5	179	1
Newham Bodbridgo	18	17	25	7 21	1	1 11	19	13 11		5 19	14 8	19 19	8 5	19	25 5	490 218	20
Redbridge Richmond	1	7 13	1	21	1 1	9	1 1	5	4 10	19	8 7	19	5 20	1 11	5 12	218	2
Southwark	19	25	22	1	21	9	21	2 8	10	9	7 12	21	20 24	23	12	207 547	23
Sutton	26	25	22	22	25	26	21	26	26	26	26	21	24	25	26	763	23
Tower Hamlets	17	19	17	22	24	20	18	6	24	20	20	16	23	13	17	482	19
Wal Forest	1	19	1	1	13	20	15	14	5	17	22	8	18	6	3	342	12
Wandsworth	26	25	26	22	25	26	21	26	26	26	26	21	25	25	26	763	26
										-		-			_		
Westminster	23	11	1	15	11	14	21	15	22	3	23	9	23	24	5	425	18
	23 1 0	11 3 0	1 3 0	15 1 0	11 2 0	14 1 1	21 3 0	15 3 1		3 1 0	23 2 1	9 3 0	23 2 0	24 2 0	5 3 0	425	18

BUILDING CHARGE NOTICES Charges comparison of neighbouring boroughs Feb 2009 excluding VAT

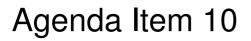
	sch1	sch2<10	10 to 40	40 to 60	sch3<2000
Bexley	425	280	430	580	224
Dartford	612.92	347.37	525.46	703.68	169.44
Lewisham	391	255	400	530	130
Greenwich	450	232.63	341.77	446.78	110.25
Sevenoaks	492.26	261.09	414.53	534.76	121.55
Croydon				527.66	158.3
Sutton	565	340	490	640	202
Average	489	286	434	566	159
Avg plus 10%		///3/////5/2			
Bromley	527	272.34	408.51	536.17	170
Bromley Proposed 09/10	610	315	455	595	195
Actual 09/10 Charges					

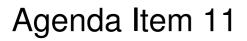
All charges are for full building charge notices.

Sch 1 charges are for new dwellings, where estimated cost is unknown Schl 2 charges are for extensions and small buildings, the figures representing the size in m2 of the extention

Schl 3 are for new dwellings over 300m2, where the estimated cost of the work is known. i.e. 2000 =£2000

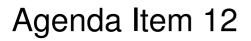
Source:	CIPFA Social Care Actuals Stati	[321]	[322]	[327]	[328]	
					Memorandum:	Memorandum:
				Memorandum:	Home Care - All	Home Care - All
				Home Care - All	Adult Ages: Autumn	Adult Ages: Autumn
			Memorandum:	Adult Ages -	2008 sample week -	
			Home Care - All	Number of Clients	Gross Cost per	Gross Cost per
			Adult Ages - Net	receiving Home	Hour - Own	Hour - Provision by
Code	Authority Name	Authority Class	Total Cost	Care at 31/03/2009		Others
		·····	£'000	number	£p	£p
E5030	Barking and Dagenham	ÖL	10127	1065	£ p 42.96785304	~ ۲ 17.86286153
E5031		OL	15161.253	1819	21.59502028	16.10993697
E5032		OL	6639	1062	25.08361204	12.35885546
E5033		OL	10350	1902	0	14.94407513
	Bromley	OL	10255	2346		14.10938352
	Croydon	OL	9245	1814		10.96655074
E5036		OL	13655	2897	62.17948718	
E5037		OL	20367	1760		
	Haringey	OL	9959	1034	43.58125318	13.37008937
E5039		OL	5830	1126		16.89634399
	Havering	OL	10423.848	1548	45.07373092	14.81927821
	Hillingdon	OL	10059.86261	1151	32.61674652	15.47635224
	Hounslow	OL	8848	1063	30.64725166	12.32883271
	Kingston upon Thames	OL	4394	821	32.29561918	13.35400152
E5044		OL	7998	816	39.58078958	
	Newham	OL	12359.38811	1776	33.391986	
	Redbridge	OL	11159	1492	48.16121926	12.55170582
	Richmond upon Thames	OL	6046.428152	888	0	
E5048		OL	8040	1073	48.8410596	17.79178135
E5049	Waltham Forest	OL	6549	1095	26.11498175	8.941812789





By virtue of paragraph(s) 7 of Part 1 of Schedule 12A of the Local Government Act 1972.

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