


SOUTHALL SCHOOL:

Management Summary

An audit review commenced¹ in June 2018, to provide an opinion on the risk, governance and control environment for Southall School and to contribute to the service areas objectives and improvement of processes. This Internal Audit opinion will contribute to the Annual Internal Audit opinion which informs the Council's Annual Governance Statement.

We would like to thank all staff who provided support and assistance during the audit.

AUDIT OPINION  <p style="text-align: center; font-size: 2em; color: black;">Poor</p>	MANAGEMENT SUMMARY <p>Based on objectives tested (<i>See Appendix 2</i>), there is a sound system of control but there is evidence of non-compliance with some of the controls.</p> <p>Recommendations have been made to improve processes, support the achievement of service objectives and the management of risk. These are set out in section 3.</p>						
AREAS OF PARTICULAR CONCERN <p>At the time of the audit the findings determined that there were several areas of particular concern. Areas included the lack of understanding regarding financial reconciliations, the lack of verification to source documents when checking both payroll and financial records. Income had remained in the safe until questioned by the auditors and failure to comply with the new Data Protection Act 2018 requirements.</p>	RECOMMENDATION RISK RATING <table border="1" data-bbox="1312 1010 1845 1155"><tr><td style="background-color: red; color: white; text-align: center;">High</td><td style="background-color: yellow; text-align: center;">Medium</td><td style="background-color: green; text-align: center;">Low*</td></tr><tr><td style="text-align: center;">8</td><td style="text-align: center;">10</td><td style="text-align: center;">7</td></tr></table> <p><i>*See advisory points on Appendix 1</i></p>	High	Medium	Low*	8	10	7
High	Medium	Low*					
8	10	7					


¹ In accordance with PSIAS Code of Practice for Internal Audit in Local Government

SIR ALEXANDER FLEMING:

Management Summary

An audit review commenced² in September 2018, to provide an opinion on the risk, governance and control environment for Sir Alexander Fleming Primary School and to contribute to the service areas objectives and improvement of processes. This Internal Audit opinion will contribute to the Annual Internal Audit opinion which informs the Council's Annual Governance Statement.

We would like to thank all staff who provided support and assistance during the audit.

AUDIT OPINION  <p style="text-align: center; font-size: 24pt; color: black;">Poor</p>	MANAGEMENT SUMMARY <p>Based on objectives tested (<i>See Appendix 2</i>), there is a sound system of control but there is evidence of non-compliance with some of the controls.</p> <p>Recommendations have been made to improve processes, support the achievement of service objectives and the management of risk. These are set out in section 3.</p>						
AREAS OF PARTICULAR CONCERN <p>At the time of the audit the findings determined that there were several areas of particular concern. These areas included the use of £20,000 from the single status savings to balance the 2018-19 delegated budget, The frequent use of the Government Procurement card to purchase of staff gifts, and VAT not being treated in the appropriate manner.</p>	RECOMMENDATION RISK RATING <table border="1" style="margin-left: auto; margin-right: auto;"><tr><td style="background-color: red; color: white; text-align: center; padding: 5px;">High</td><td style="background-color: yellow; text-align: center; padding: 5px;">Medium</td><td style="background-color: lightgreen; text-align: center; padding: 5px;">Low*</td></tr><tr><td style="text-align: center; padding: 5px;">7</td><td style="text-align: center; padding: 5px;">10</td><td style="text-align: center; padding: 5px;">5</td></tr></table> <p><i>*See advisory points on Appendix 1</i></p>	High	Medium	Low*	7	10	5
High	Medium	Low*					
7	10	5					


² In accordance with PSIAS Code of Practice for Internal Audit in Local Government

MY OPTIONS YOUNG PEOPLE SERVICES - INCOME

Management Summary

An audit review commenced³ in June 2018, to provide an opinion on the risk, governance and control environment for My Options Young Peoples Services Income Processes and to contribute to the service areas objectives and improvement of processes. This Internal Audit opinion will contribute to the Annual Internal Audit opinion which informs the Council's Annual Governance Statement.

We would like to thank all staff who provided support and assistance during the audit.

AUDIT OPINION	MANAGEMENT SUMMARY
 <p data-bbox="555 849 797 912">Limited</p>	<p data-bbox="1124 762 1998 906">Based on objectives tested (<i>See Appendix 2</i>), Whilst there is basically a sound system of control, there are weaknesses in the system that leaves some risks not addressed and there is evidence of non-compliance with some key controls.</p> <p data-bbox="1124 951 1962 1053">Recommendations have been made to improve processes, support the achievement of service objectives and the management of risk. These are set out in section 3.</p> <p data-bbox="1124 1098 2033 1200">This audit was undertaken at the request of the service area following the A2A, ican2, Kreative Kids, Club 17 & Playschemes services for Young People being transferred into My Options.</p>

³ In accordance with PSIAS Code of Practice for Internal Audit in Local Government

AREAS OF PARTICULAR CONCERN

During the audit it was identified that ican2 registration forms, which contain a high level/amount of sensitive personal data were being stored on the D drive of an officer's lap top. Also at times overnight in a van, kept in a secure compound. This practice was discussed with Information Governance who expressed concerns about the level, amount and methods of storing this information and the associated risks. Based on this conversation the service was contacted immediately and requested that they contact IG to discuss this further

RECOMMENDATION RISK RATING

High	Medium	Low*
1	15	3

**See advisory points on Appendix 1*

DIRECT PAYMENTS – CHILDREN & ADULTS

Management Summary

An audit review commenced⁴ in April 2018, to provide an opinion on the risk, governance and control environment for Direct Payments and to contribute to the service areas objectives and improvement of processes. This Internal Audit opinion will contribute to the Annual Internal Audit opinion which informs the Council's Annual Governance Statement.

We would like to thank all staff who provided support and assistance during the audit.

AUDIT OPINION	MANAGEMENT SUMMARY
<p data-bbox="208 699 315 730">Adults:</p> <div data-bbox="253 746 1070 930" style="background-color: red; color: white; text-align: center; padding: 10px; border-radius: 10px;"><h1 data-bbox="562 794 763 858">POOR</h1></div> <p data-bbox="208 994 349 1026">Children:</p> <div data-bbox="253 1026 1070 1209" style="background-color: yellow; text-align: center; padding: 10px; border-radius: 10px;"><h1 data-bbox="528 1074 797 1137">LIMITED</h1></div>	<p data-bbox="1117 707 1809 738">Based on objectives tested (See Appendix 2):</p> <p data-bbox="1117 794 2033 866">Adults: (RED – POOR) <i>The system of control is weak and there is evidence of non-compliance with the controls that do exist.</i></p> <p data-bbox="1117 922 2000 1074">Children: (AMBER – LIMITED) <i>Whilst there is basically a sound system of control, there are weaknesses in the system that leaves some risks not addressed and there is evidence of non-compliance with some key controls</i></p> <p data-bbox="1117 1114 1955 1217">Recommendations have been made to improve processes, support the achievement of service objectives and the management of risk. These are set out in section 3.</p>

⁴ In accordance with PSIAS Code of Practice for Internal Audit in Local Government

AREAS OF PARTICULAR CONCERN

A lack of financial monitoring on the Adults Direct Payment accounts resulting in:

- Personal contributions are not being checked
- Excessive bank balances are not being reclaimed
- Verification that expenditure is bona fide and being spent as stipulated in the support plan is not being undertaken.

RECOMMENDATION RISK RATING

	High	Medium	Low*
Adults	4	16	2
Children	1	12	2

**See advisory points on Appendix 1*