

### Summary of Audit reports Issued Quarter 3 2012/13

<b>Audit</b>	<b>Service</b>	<b>Audit Purpose</b>	<b>Audit Opinion</b>	<b>Key Actions Agreed</b>	<b>Implementation Detail</b>	<b>Score</b>
Charities and Trusts – Mayors Charity	Finance and Property Management	Independently examine the accounts for the year ended 16 <sup>th</sup> May 2012 in accordance with Charities Act and the Charity Commission.	No matter has come to the attention of the examiner concerning keeping proper accounting records and preparation of the accounts in accordance with the Charities Act.	None	None	NA
Charities and Trusts – JW Shaw	Finance and Property Management	Independently examine the accounts for the year ended 31 <sup>st</sup> March 2012 in accordance with Charities Act and the Charity Commission.	No matter has come to the attention of the examiner concerning keeping proper accounting records and preparation of the accounts in accordance with the Charities Act.	None	None	NA
Charities and Trusts – Edward Stocks Massey	Finance and Property Management	Independently examine the accounts for the year ended 31 <sup>st</sup> March 2012 in accordance with Charities Act and the Charity Commission.	No matter has come to the attention of the examiner concerning keeping proper accounting records and preparation of the accounts in accordance with the Charities Act.	None	None	NA
Charities and Trusts – Acorn Fund	Finance and Property Management	Independently examine the accounts for the year ended 31 <sup>st</sup> March 2012 in accordance with Charities Act and the Charity Commission.	No matter has come to the attention of the examiner concerning keeping proper accounting records and preparation of the accounts in accordance with the Charities Act.	None	None	NA
Waste Contract	Streetscene	To give assurance over the management and operation of the current waste and cleansing contract.	No high priority recommendations are made. Governance and operational internal controls in the waste and cleansing contract are effective. Positive outcomes from this service have benefited the Council, Veolia and most importantly residents.	No recommendations were made concerning the operation of the current waste contract. Improvement opportunities were identified for clarity in the new waste contract concerning inflation rate and method of calculating annual price changes.	The waste contract manager has agreed to implement these changes for the new waste contract (2015).	2

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Cash Balances	Green Spaces and Amenities	To review the controls for handling and storage of cash.	No high priority recommendations were made. Controls including those stated in Financial Procedure Rules are applied. Further improvements have been recommended to ensure consistent application.	Reconciliation should be completed and recorded on a pre-scheduled recurring basis. This should be done by an independent member of staff. All transfers of cash should be signed. Update procedure notes.	Management have determined days on which reconciliations are completed and a member of staff has been identified who is independent of this cash process. Procedure notes have been updated this includes a cash transfer document that must be signed.	3
Elections - Local	Chief Executive's Office	To review the payments made for election duties.	Calculations and payments made for election duties are correct.	No recommendations made.	None	NA
Elections – Police Crime Commissioner	Chief Executive's Office	To review the payments made for election duties.	Calculations and payments made for election duties are correct.	No recommendations made.	None	NA

#### Audit Score Defined

Score	Opinion	Definition of Opinion
1	Comprehensive Assurance	There is a sound system of controls designed to meet objectives and controls are consistently applied in all the areas reviewed.
2	Reasonable Assurance	There is a good system of controls. However, there are minor weaknesses in the design or consistency of application that may put the achievement of some objectives at risk in the areas reviewed.
3	Limited Assurance	Key controls exist to help achieve system objectives and manage principle risks. However, weaknesses in design or inconsistent application of controls are such that put the achievement of system objectives at risk in the areas reviewed.
4	No Assurance	The absence of basic key controls or the inconsistent application of key controls is so severe that the audit area is open to abuse or error.
N/A	Not Applicable	The audit review undertaken did not have as its primary objective an assessment of system, its controls and their effectiveness.