

APPENDIX 1

Assurance level	Significance	Directorate	Audit title
LIMITED			
	Extensive	Education, Social Care and Wellbeing	Assessment and Commissioning of Placements for SEN Children and Young Persons
	Extensive	Communities, Localities and Culture	Management and Control of Markets
	Moderate	Communities, Localities and Culture	Management and Control of Trading Standards Evidence Stores Follow Up
	Moderate	Tower Hamlets Homes	Aids and Adaptations
SUBSTANTIAL			
	Extensive	Communities, Localities and Culture	Health and Safety Follow Up
	Extensive	Assistant Chief Executive	Management and Control of Freedom of Information Act (FOI) Requests
	Extensive	Education, Social Care and Wellbeing	Quality Assurance on Child Protection Services - Follow Up
	Extensive	Education, Social Care and Wellbeing	End of Year Reconciliation of School Accounts
	Extensive	Development and Renewal	Management & Control of Lettings and Nomination Rights Follow Up

Assurance level	Significance	Directorate	Audit title
	Extensive	Development and Renewal	Housing Revenue Account and Medium Term Financial Plan
	Moderate	Education, Social Care and Well Being	Occupational Therapy Follow Up Audit
	Moderate	Education, Social Care and Wellbeing	Lansbury Lawrence Primary School
	Moderate	Education, Social Care and Wellbeing	St Matthias Primary School
	Moderate	Education, Social Care and Wellbeing	Cayley Primary School
	Moderate	Education, Social Care and Wellbeing	Lawdale Junior School
	Moderate	Education, Social Care and Wellbeing	John Scurr Primary School
	Moderate	Communities, Localities and Culture	Equality Impact Assessments
	Moderate	Resources	Mayors' Education Award

Summary of Audits Undertaken - Limited Assurance

APPENDIX 2

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
<p>Assessment and Commissioning of Placements for SEN Children and Young Persons</p> <p>Systems Audit</p>	<p>Jan. 2014</p>	<p>This audit sought to provide assurance over the soundness of controls in place for assessing and commissioning of placements for SEN children.</p> <p>Our testing showed that improvements were needed in governance and day to day administration and management. We recommended that the governance arrangements should be reviewed to ensure that all parties contribute to placements where pupils and young people have a significant and complex set of needs. The Joint Commissioning Panel (JCP) required an appropriate authority to operate as a partnership and secure approval to continue as a partnership, with the authority to commit expenditure set down for SEN, Social Care and NHS & Children's Mental Health Services.</p> <p>We also found that the JCP was not featured in the strategic plans of Children's Social Care and Special Educational Needs services on whose behalf it is expected to deliver the commissioning function. Management needed to secure a commitment from NHS & Mental Health Trust Directors to ensure that the placements are funded by them as necessary. We noted that there were delays in decision making by individual social workers by not providing feedback to panels and not attending meetings as required and there was no system to escalate these issues to Social Workers' managers and higher level.</p> <p>With respect to financial control, the requisition to order system needed to have a clearer audit trail as the process begins outside of the accounts payable system. Due to the nature of specialist placements and risks, the JCP needed authority to be exempt from complying with corporate procurement and financial procedures. We recommended controls are strengthened to ensure each child's placements was supported by a written contract by carrying out a complete review to secure such written contracts to protect Council's interests. We also noted that there were no performance indicators to measure the JCP's effectiveness.</p> <p>All findings and recommendations were agreed with the Service Head – Achievement and Learning and final report was issued to the Corporate Director, Education, Social Care and Wellbeing.</p>	<p>Extensive</p>	<p>Limited</p>

Management Comments

The governance arrangements are under review to ensure that all parties contribute to placements where pupils and young people have a significant and complex set of needs. The Joint Commissioning Panel (JCP) is requesting the authority to operate as a partnership and secure approval to continue as a partnership, with the authority to commit expenditure set down for SEN, Social Care and NHS & Children's Mental Health Services.

The JCP will feature in the future strategic plans of Children's Social Care and Special Educational Needs services on whose behalf it is expected to deliver the commissioning function. JCP is in the process of securing a commitment from NHS & Mental Health Trust Directors to ensure that the placements are funded by them as necessary. Systems have been changed to address concerns in delays in decision making by individual social workers by not providing feedback to panels or not attending meetings as required. There are now systems which escalate these issues to Social Workers' managers and higher level.

The requisition to order system now has a clearer audit trail as the process begins outside of the accounts payable system. Due to the nature of specialist placements and risks, the JCP needs authority to be exempt from complying with corporate procurement and financial procedures. This will be requested as part of the review of the governance arrangements. There are plans to ensure that each child's placement is supported by a written contract. Performance indicators to measure the JCP's effectiveness will also be part of the review of JCP processes.

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Management and Control of Markets	Nov 2013	<p>The main objectives of the audit were to provide assurance to management over the systems and controls for managing the markets service.</p> <p>The main weaknesses identified were as follows:-</p> <ul style="list-style-type: none"> • Traders with arrears are only followed up when Market Panels are held (historically bi-annually). We noted that only one Market Panel meeting had been held in the previous 12 months. Presently no members of staff in the Markets Service have access to the Council's debtors system. Therefore Market Services staff are unable to monitor payments and arrears. • All nine traders who received warnings for outstanding arrears had been invited to the June 2012 panel hearing. Since the June 2012 had been cancelled, no further action had been taken for these traders. From our examination of outstanding amounts at June 2012 and at the time of audit (October 2012), we found that in eight out of nine instances, the arrears amount had increased as a result of trader not having paid further invoices received since June 2012. • Market Services carry out ad-hoc investigations on reported sub-letting by other traders. However, as the service does not have the staffing resources to gather sufficient evidence, it cannot press for legal proceedings. Market Services also does not carry out pro-active work to identify instances of sub-letting. It is acknowledged by Market Services that levels of sub-letting activity are high in certain markets, with the Markets Licensing Manager estimating levels of up to 70% at some markets. • No checks are performed to ensure permanent traders have renewed public liability insurance on an annual basis. Furthermore permanent traders are not required to present evidence of a valid public liability insurance certificate to market officers. <p>All findings and recommendations were agreed with the Service Head – Safer Communities and final report was sent to the Corporate Director – Communities, Localities and Culture and Head of Paid Services.</p>	Extensive	Limited

Management Comments

Since the audit, a number of steps have been taken to strengthen the governance arrangements within Markets. An action plan listing all activities that need to be completed, with appropriate timescales has been put in place and subject to regular monitoring. Specifically, the following actions have been completed or are in progress: -

- Markets admin staff can now access Agresso to facilitate the raising, monitoring and collection of income due from traders. Admin staff plan to carry out a monthly reconciliation of expected and actual invoices but this is not possible as a report detailing traders invoices raised is required. The Agresso team has been asked to devise such a report.
- Markets admin procedures have been reviewed and updated.
- Three part time Theos have been recruited recently to gather evidence around sub-letting and to take appropriate action.
- Letters have been despatched to all licensees advising to register all assistants working in the Market.

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Management and Control of Trading Standards Evidence Stores Follow Up Audit	Jan. 2014	<p>This audit followed up recommendations agreed at the conclusion of the original audit finalised in April 2013. The objective of the audit was to assess the progress made in implementing the agreed recommendations.</p> <p>Our testing showed that out of three high priority recommendations made, one had been implemented. Security arrangements at the property stores had been improved through the implementation of CCTV at the sites.</p> <p>However, although attempts were made to implement a new system to record and control evidence stores, this has not been successful as the new system cannot assure accurate or reliable information on the stock control. Management are currently in the process of discussions in implementing an Evidence Control System which solves these issues. Therefore, the overall control environment has not improved and systems for stock control and monitoring is not as effective as it should be.</p> <p>All findings and recommendations were agreed with the Service Head – Safer Communities, and final report was issued to the Corporate Director – Communities, Localities and Culture and Interim Head of Paid Service.</p>	Moderate	Limited

Management Comments

The Service has investigated bespoke software packages such as Crimson and Crime Manager but these were not suitable for our needs. We instigated a process using our current CivicaApp software, but on testing by Service this was not as robust as we felt was necessary.

Scoping with other Local Authorities has taken place and a bespoke system will be developed and implemented via IT support to interface with our current IT systems. A budget of £3000 has been allocated.

A temporary written procedure has been put into place to mitigate against any risks.

It is anticipated that the procedure will be implemented by July.

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Aids and Adaptations	Jan 2014	<p>The main objectives of the audit were to provide assurance to management over the systems and controls for managing the Aids and Adaptations service within Tower Hamlets Homes and also to evaluate the potential consequences which could arise from any weaknesses in internal control procedures.</p> <p>The main weaknesses identified were as follows:-</p> <ul style="list-style-type: none"> • Management has not specified the proportion of aids and adaptations works that should be subject to an inspection upon completion. In addition, THH does not report the outcomes of the inspections it undertakes to the Council. From sample testing of 20 cases, review found six cases (works above £1k) where no records of inspections being undertaken had been retained. • The Council has established a set of business critical indicators to measure THH's performance. However, there is no evidence that indicators relevant to the performance of the aids and adaptations service, e.g. timeliness of completing works and percentage of post-works inspections undertaken, etc. have been developed and are included in any management reports either internally within THH, or to the Council. • The preferred supplier of general maintenance and repairs works in respect of void properties is Mears Limited, the preferred supplier for installing door entry systems is Openview Limited, and for the installation of lifts, ceiling track hoists, step lifts, etc. is Precision Limited. There is a signed contractual agreement in place with Mears Limited, but there is no signed contract in place with Openview Limited or with Precision Limited • Management has not specified the timescales for THH to complete adaptation works. From our audit testing, we noted that more than 56 days (eight weeks) had elapsed from the date that THH received the Occupation Therapist's referral to the date of completion for 13 out of the 20 aids and adaptation works in our sample. <p>All findings and recommendations were agreed with the Director of Finance and Customer Services, and reported to the Chief Executive and Director of Investment.</p>	Moderate	Limited

Management Comments

THH Property Services have initiated Client post-works inspections for 10% Major Works adaptations (all works over £1000) – active from mid-October 2013.

Monthly reporting will be established, in line with programme management meetings, which will provide a basis for contractor performance management – from February 2014. THH Property Services to implement KPIs for contractor performance, deriving from the agreed general build contract established with contractor Mears – February 2014.

THH Property Services will initiate use of Comino workflow management for Aids & Adaptations, which allows monitoring and reporting of cases progressing through pre-works.

THH Property Services will engage with LBTH Legal Services to expedite signing of contracts with Openview and Precision Ltd.

Substantial Assurance

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
<p>Health and Safety</p> <p>Follow Up Audit</p>	<p>Feb 2014</p>	<p>This audit followed up recommendations agreed at the conclusion of the original audit finalised in October 2012. The objective of the audit was to assess the progress made in implementing the agreed recommendations.</p> <p>From our review we are satisfied that all 4 recommendations made have been implemented and that the risk and control environment within this area has been strengthened.</p> <p>Our review has shown that both the Corporate Health and Safety (H&S) Policy and Directorate level H&S had been updated and signed off. We also found that Corporate Health & Safety had updated the risk assessment policy and guidance for officers. These documents are held on the council's intranet. A number of risk assessment audits have been undertaken by Corporate Health & Safety with the outcomes being reported to the Corporate Management Team. In addition, a Corporate Health and Safety Annual review report was produced for the Corporate Management Team and that quarterly audit registers were produced and circulated to Corporate Directors and Health and Safety Champions</p> <p>This is however an area that requires constant review and monitoring as without such review, compliance with Health & Safety practices and procedures may diminish.</p> <p>All findings were agreed with the Service Head – Safer Communities and final report was issued to the Corporate Director – Communities, Localities and Culture and Interim Head of Paid Service.</p>	<p>Extensive</p>	<p>Substantial</p>

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Management and Control of Freedom of Information Act (FOI) Requests Systems Audit	Feb 2014	<p>This audit was designed to provide assurance that there were adequate systems in place for management and administration of requests for information made by public so that the Council complies with the requirements of the FOI Act.</p> <p>Our review showed that revised procedures in respect of control and administration of FOI's were introduced for all Directorates to follow in April 2013. This change afforded greater control and accountability over the administration and issuing of FOI's than before, whereby responses would be collated and issued centrally by Officers within the Complaints and Information Group.</p> <p>A database known as AXLR8 is used to record FOI requests and responses are uploaded to the disclosure log on the Council's main Internet site. However, there was no process in place to ensure that records of information held on the internet were accurate, up to date and complete. Our initial testing showed that the disclosure logs did not always get uploaded to include the response to the FOI.</p> <p>We noted that the AXLR8 system is in the process of being replaced as Officers have informed audit that the system lacks in operational functionality and consequently information is stored within various other IT systems in order to preserve the audit trail and produce management reports. This weakness required further work to be undertaken both by audit and Information Governance Officers to demonstrate a secure audit trail. We tested a random sample of 28 FOI requests processed during the period September 2012 to August 2013 and found some issues regarding the quality of audit trail which we brought to the attention of the Complaints & Information Manager for further investigation.</p> <p>All findings and recommendations were agreed with the Head of Legal Services (Community) and final report was issued to the Monitoring Officer and to Head of Paid Services.</p>	Extensive	Substantial

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
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<p>Quality Assurance on Child Protection Services</p> <p>Follow Up Audit</p>	<p>Jan 2014</p>	<p>This audit followed up recommendations agreed at the conclusion of the original audit finalised in October 2012. The objective of the audit was to assess the progress made in implementing the agreed recommendations</p> <p>Our testing showed that out of six priority 2 recommendations, all have been progressed to some degree, but three needed to be progressed further and there were still improvements to be made.</p> <p>Our testing showed that the Quality Assurance Framework page under the Children's Social Care pages of the Intranet was significantly out of date. A revised Quality Assurance Framework was proposed and this needed to be approved and adopted.</p> <p>An alert system for documenting concerns about care planning and practices was developed, and approved by the LSCB in April 2013 to be used across all statutory agencies. However, in order to provide complete audit trail, concerns about case planning or practice arising at child protection conferences or child in need reviews needed to be recorded in writing so that social workers and managers had written record and confirmation of performance/quality issues raised.</p> <p>We also noted that Performance Surgery meetings were held to monitor reviews of children on CP Plan for long time, but the minutes of these meetings were brief and did not show any follow up on the actions agreed in the previous meetings.</p> <p>All findings and recommendations were agreed with the Interim Service Head, Children's Social Care and final report was issued to the Corporate Director – Education, Social Care and Wellbeing.</p>	<p>Extensive</p>	<p>Substantial</p>
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Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
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<p>End of Year Reconciliation of School Accounts</p>	<p>Feb 2014</p>	<p>The audit was designed to ensure that there were adequate and effective controls over the end of year reconciliation of school accounts. In addition, the audit set out to evaluate the potential consequences which could arise from any weaknesses in internal control procedures.</p> <p>The two weaknesses identified were as follows:-</p> <ul style="list-style-type: none"> • For the 20 schools selected for testing, we confirmed that the reconciliation of year-end bank balance to carry forward balance was undertaken appropriately and reconciliation statements were issued to the 20 schools. However, 18 schools did not return a signed agreement of the end of year reconciliation statement back to the Children's Services Finance Team confirming the carry forward figure. • From our testing of 20 schools, we confirmed that in 17 cases the schools had submitted their returns on time prior to 26th April 2013. The three exceptions included Lansbury Lawrence Primary School, where there was no receipt date stamp and thus we could not confirm if submitted on time. For Sir John Cass Foundation and Redcoat School the stamp stated that the return was submitted on 16th March 2013 (which is before the end of year closure 31st March). We were informed this was an error with the stamped date. For Marion Richardson Primary School the return was submitted late on 30th April 2013. <p>All findings and recommendations were agreed with the School's Finance Manager and reported to the Corporate Director, Education, Social Care and Wellbeing.</p>	<p>Extensive</p>	<p>Substantial</p>
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Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
<p>Management and Control Lettings and Nomination Rights</p> <p>Follow Up Audit</p>	<p>Dec. 2013</p>	<p>This audit followed up recommendations agreed at the conclusion of the original audit finalised in January 2013. The objective of the audit was to assess the progress made in implementing the agreed recommendations.</p> <p>Our testing showed that out of three priority 2 recommendations followed up, two have been progressed and one was not. The Common Housing Register Partnering Agreement was reviewed in February 2013, but still not signed off due to the Agreement being subject to review by Legal Services.</p> <p>Due to priority being given to implement the new Allocations IT system, the recommended system to carry out review notices to all applicants in priority band 2 and above on the housing waiting list at least every 24 months, was delayed.</p> <p>All findings and recommendations were agreed with the Service Head – Housing Options and final report issued to the Corporate Director – Development and Renewal.</p> <p>All findings and recommendations were agreed with the Service Head, Housing Options and reported to the Corporate Director, Development and Renewal.</p>	<p>Extensive</p>	<p>Substantial</p>

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Housing Revenue Account and Medium Term Financial Plan	Feb 2014	<p>The main objectives of the audit were to provide assurance to management that the systems of control around the Housing Revenue Account (HRA) and Medium Term Financial Plan (MTFP) are sound, secure and adequate, and also to evaluate the potential consequences which could arise from any weaknesses in internal control procedures.</p> <p>The Development and Renewal Finance Team uses a standard financial model obtained from the Chartered Institute of Housing for business planning purposes. The Cabinet approves an annual HRA Budget Report which refers to key risks and incorporates a MTFP. Tower Hamlets Homes (THH) has a range of 'Business Critical Performance Indicators'. Performance information is regularly reviewed by the THH Board and also by a Performance Sub-Group attended by THH and Council staff.</p> <p>The main weakness was as follows:-</p> <ul style="list-style-type: none"> • It was established that an annual HRA Budget Report containing a three-year MTFP is approved by the Cabinet. The HRA financial model provides information to support a business plan for a 30-year period. However, there is currently no written long-term business plan for the period covered by the financial model. <p>All findings and recommendations were agreed with the Finance Manager, Development and Renewal and the Acting Service Head, Resource Development and Renewal, and reported to the Acting Corporate Director of Resources.</p>	Extensive	Substantial

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Occupation Therapy Follow Up Audit	Jan. 2014	<p>This audit followed up recommendations agreed at the conclusion of the original audit finalised in October 2012. The objective of the audit was to assess the progress made in implementing the agreed recommendations</p> <p>Our testing showed that out of three recommendations made, one had been implemented and two had been substantially progressed.</p> <p>Our testing showed that Policies and Procedures documentation had been reviewed and updated. The focus should now be on compliance and monitoring to ensure that procedures are complied with. There was an improvement in the updating of the monitoring tool which was on a spread sheet, however it needed to be ensured that the spread sheets were kept up to date to reflect information recorded on Framework-i, and that cases were progressed in a timely manner. We have also recommended that management should ensure that Procedures for follow-up visits were adhered to, particularly in cases where follow- up visits are mandatory.</p> <p>All findings and recommendations were agreed with Interim Service Head- Adult Social Care and final report was issued to the Corporate Director – Education, Social Care and Wellbeing.</p>	Moderate	Substantial

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Lansbury Lawrence Primary School	Jan 2014	<p>The audit was designed to ensure that there were adequate and effective controls over the administration and financial management of the school. Our review confirmed that the school has a Full Governing Body and a Resources Committee which have overall responsibility for financial planning and control. The main weaknesses were as follows:-</p> <ul style="list-style-type: none"> • The School Development Plan was found to be discussed regularly within the Governing Body minutes. However, we were unable to verify that the plan had been formally approved in the last 12 months. • Testing of a sample of 10 petty cash claims established a number of exceptions and departures from the documented financial procedures. • A budget monitoring exercise is undertaken on a monthly basis. However, this is not evidenced. • Audit testing identified that two governors had not completed their declaration of business interest forms. • Examination of a sample of 10 transactions noted two instances where a purchase order had not been raised prior to invoice receipt. • Education Personnel Management (EPM) sheets which are used as starter and leaver forms had not been authorised by the Head Teacher. <p>All findings and recommendations were agreed with the Head Teacher and reported to the Chair of Governors.</p>	Moderate	Substantial

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
St Matthias Primary School	Jan 2014	<p>The audit was designed to ensure that there were adequate and effective controls over the administration and financial management of the school. Our review confirmed that the school has a Full Governing Body and a Finance and Personnel Committee which have overall responsibility for financial planning and control. The main weaknesses were as follows:-</p> <ul style="list-style-type: none"> • We were unable to determine when the Finance Policy, Scheme of Delegation, Charging Policy, Grants Policy, and Whistle Blowing Policy were last reviewed and approved by the Governing Body. In addition, the Health and Safety Policy was last reviewed in 2010. • We identified that the meeting of the Governing Body on March 21st 2013, was not quorate. • Budget monitoring reports were not signed by the Head Teacher as evidence of review in all cases. • Testing a sample of 10 petty cash transactions from April to October 2013 identified that in all cases the petty cash vouchers were being authorised by the Office Assistant, whereas the Finance Policy states that petty cash claims should be authorised by the Head Teacher or Deputy Head Teacher. • Through review of loan forms it was observed that there were seven instances in which the loan forms were not authorised by the Head Teacher. <p>All findings and recommendations were agreed with the Head Teacher and reported to the Chair of Governors.</p>	Moderate	Substantial

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
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Cayley Primary School	Jan 2014	<p>The audit was designed to ensure that there were adequate and effective controls over the administration and financial management of the school. Our review confirmed that the school has a Full Governing Body and a Finance and Staffing Committee which have overall responsibility for financial planning and control. The main weaknesses were as follows:-</p> <ul style="list-style-type: none"> • At the time of the audit, the school did not have a Building Improvement Plan in place. • Budget monitoring reports are annotated, but are not signed by the Head teacher or Finance Manager. • We were informed that the Finance Manager meets quarterly with the phase leaders to discuss their budgets and material variances, as well as coding issues and reports any findings to the Head Teacher. However, there was no evidence of this process and monthly monitoring reports were not being provided to the budget holders. • A sample of 10 petty cash payments, made since June 2013, was selected for testing. It was found that in three instances, the vouchers did not include details of the amount paid to the claimant. It was also noted that in one instance a receipt had not been obtained from the claimant (1378 refreshments - £15.00). • Income is banked by the Premises Manager on a weekly basis and a sign off sheet records the transfer of money. A review of all sign off sheets from 7 October 2013 to present identified that all sign off sheets were not signed by both members of staff involved in the transfer. • As an inventory check was recently conducted, all items on loan have been recalled and none were on loan during the time of the audit, with the exception of a laptop loaned to a member of staff working on their dissertation. Examination of the loan form identified that the loan was not authorised by an appropriate officer. Discussion with the Head Teacher established that authorisation is given verbally. <p>All findings and recommendations were agreed with the Head Teacher and reported to the Chair of Governors.</p>	Moderate	Substantial
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Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
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Lawdale Junior School	Nov 2013	<p>The audit was designed to ensure that there were adequate and effective controls over the administration and financial management of the school. Our review confirmed that the school has a Full Governing Body and a Finance and Premises Committee which have overall responsibility for financial planning and control. The school generally has good arrangements over the accounting for income and expenditure. The school generally has effective controls over payroll management. The school has adequate risk management and insurance arrangements in place.</p> <p>The main weaknesses were as follows:-</p> <ul style="list-style-type: none"> • Testing established that budget monitoring reports are not currently prepared for budget holders and that if a budget holder wishes to review the budgetary position, the budget monitoring reports must be requested from the Head Teacher. • Testing a sample of four purchases over £5,000, identified that on two occasions only two quotes were obtained, rather than the three required by the school's Financial Regulations. On one occasion there was only one viable supplier. In the other case, only two viable suppliers could be found. However, waiver forms were not completed in either case. • A reconciliation of the petty cash held on site was undertaken. It was noted that the amount of petty cash held on site regularly exceeded the £100 limit prescribed in the school's Financial Regulations. Examination of the petty cash tracker confirmed that the float is regularly topped up by £150. • Examination of the weekly banking records established that the amount of money held in the safe regularly exceeds the £500 limit stipulated by the school's contents insurance policy. <p>All findings and recommendations were agreed with the Head Teacher and reported to the Chair of Governors.</p>	Moderate	Substantial
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Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
John Scurr Primary School	Feb 2014	<p>The audit was designed to ensure that there were adequate and effective controls over the administration and financial management of the school. Our review confirmed that the school has a Full Governing Body and a Finance and General Purposes Committee which have overall responsibility for financial planning and control. The main weaknesses were as follows:-</p> <ul style="list-style-type: none"> • A random sample of five new starters established the following exceptions: <ul style="list-style-type: none"> proof of identity documents had not been retained in all five instances; in two instances, there was no evidence that the contractual agreement had been signed by the new members of staff, and in one instance, references had not been retained on the relevant personnel file. • There was no evidence within the School Governing Body meeting minutes for the past 12 months to show that the SIP had been formally approved by the full Governing Body. • Examination of a sample of 10 transactions established that in one instance a purchase order had not been raised and in one further instance case the purchase order had not been signed. • Discussion with the ICT consultant established that the automatic prompts for password changes for staff and students have been disabled on the system. • Out of a random selection of five items from the inventory two items could not be physically located. Additionally, from a random selection of five items from around the school, one item could not be traced back to the inventory, as it had been recorded incorrectly. • Petty cash claim forms were not fully completed and certified in all cases. <p>All findings and recommendations were agreed with the Head Teacher and reported to the Chair of Governors.</p>	Moderate	Substantial

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Equality Impact Assessments	Nov 2013	<p>The main objectives of the audit were to provide assurance to management that systems and controls have been put into place to facilitate the Council meeting the requirements of the Equality Act 2010, to evaluate the utilisation of effective arrangements within directorates to embed due regard to equality of staff and residents within the overall delivery of services and to alert management to any deficiencies in the control procedures.</p> <p>The Council is responsible for providing the public with a summary of its efforts for embedding equalities and increasing community cohesion. It does this primarily through the use of its website, including outlining the legislation it will comply with, how equalities will be delivered, equality impact assessments, single equalities framework and information on the Equality Framework for Local Government.</p> <p>Testing of a sample of key decisions, savings proposals and plans identified that consideration of due regard to equalities issues was evidenced within the appropriate documents, including reports, committee papers and plans themselves.</p> <p>Our review of a recent reorganisation within the Council identified that the impact upon each of the protected characteristics had been fully assessed and documented to evidence the fact that due regard had been given to the equalities issues.</p> <p>The following weakness was identified:-</p> <ul style="list-style-type: none"> • There is currently no process in place for the central monitoring of compliance with evidencing due regard within key decisions, plans, strategies or policies which are not required to be reported at committee level. <p>All findings and recommendations were agreed with the Service Manager – One Tower Hamlets Team, and reported to the Corporate Director – Communities, Localities and Culture and Interim Head of Paid Service.</p>	Moderate	Substantial

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Mayor's Education Award	Nov 2013	<p>The main objectives of the audit were to provide assurance to management that the systems of control around the Mayor's Education Award (MEA) system are sound, secure and adequate, and also to evaluate the potential consequences which could arise from any weaknesses in internal control procedures.</p> <p>The main weaknesses were as follows:-</p> <ul style="list-style-type: none"> • Checks undertaken to confirm eligibility of applicants and the staff who performed the check were not always documented in full. • Timescales for the consideration of appeals received from applicants needed to be set out within the MEA policy. • Testing of five showed all five were reviewed and a decision made by the Benefits Claim Manager. We noted procedures referred to an Appeals Panel reviewing appeals. • The AP1 vouchers relating to payments made to a sample of 20 students needed to be filed systematically. • <p>All findings and recommendations were agreed with the Head of Benefits Services, and reported to the Interim Corporate Director of Resources.</p>	Moderate	Substantial

APPENDIX 3**Follow Up Audits – List of Priority 1 Recommendation still to be Implemented**

Audit Subject	Recommendation	Service Head	Officer Name
Management and Control of Trading Standards Evidence Stores	Management and control of trading standards evidence stores should be reviewed and overhauled.	Andy Bamber	John McCrohan/ David Tolley
Management and Control of Trading Standards Evidence Stores	Management should review the insurance cover for the stores.	Andy Bamber	John McCrohan/ David Tolley

Follow Up Audits – List of Priority 2 Recommendation still to be Implemented

Audit Subject	Recommendation	Service Head	Officer Name
Quality Assurance on Child Protection Services	<p>The revised Quality Assurance Framework and procedures should be formally approved and adopted.</p> <p>The Intranet Page should be up dated to set out the revised Quality Assurance Framework in order to provide users access to key documents and information on latest qualitative issues for service</p>	Steve Liddicott	Brian Stone
Quality Assurance on Child Protection Services	It should be ensured that concerns about case planning or practice arising at child protection conferences or child in need reviews are recorded in writing so that social workers and managers have written record and confirmation of performance/quality issues raised. There should be a clear audit trail of the action taken to resolve the issues raised.	Steve Liddicott	Jane Cooke
Quality Assurance on Child Protection Services	It should be ensured that as agreed by the Performance Surgery meeting of 19 th September 2013, a CPP Panel is formed and commences its functions as soon as possible.	Steve Liddicott	Ann Roach
Quality Assurance on Child Protection Services	It should be ensured that minutes of the meeting of the Performance Surgery are clearly detailed with follow up action and clearly recorded.	Steve Liddicott	Eni Olatunde-Shittu
Lettings and Nomination Rights	It should be ensured that a system is put in place to send out review notices to all applicants in priority band 2 applicants and above on the housing waiting list at least every 24 months.	Colin Cormack	Rafiqul Hoque/John Harkin

