

## Appendix A

### Internal Audit 2008/09 - All Reports Finalised

AUDIT AREA	DATE COMPLETED	ASSURANCE LEVEL	RECOMMENDATIONS													HIGH RISK IMPLEMENTATION RATE	ALL CATEGORIES IMPLEMENTATION RATE
			RISK CATEGORY					IMPLEMENTED					N/A	Not Implemented	Partly Implemented		
			Critical	High	Medium	Low	Total	Critical	High	Medium	Low	Total					
Concessionary Travel	Feb-09	Limited	0	2	1	0	3	0	0	1	0	1	0	0	2	0%	33%
Corporate Governance	Mar-09	Moderate	0	0	2	1	3	0	0	0	0	0	0	1	2	N/A	0%
Creditors & Bank Reconciliation	Feb-09	Moderate	0	0	4	4	8	0	0	2	3	5	0	2	1	N/A	63%
Disabled Facilities Grant	Feb-09	Moderate	0	0	4	2	6	0	0	3	2	5	0	0	1	N/A	83%
Duty to Involve	Jan-09	Moderate	0	0	2	1	3	0	0	0	1	1	0	2	0	N/A	33%
Gas Maintenance Contract	Feb-09	Moderate	0	0	3	4	7	0	0	3	4	7	0	0	0	N/A	100%
HR Devolvment	Jan-09	Limited	0	2	0	0	2	0	1	0	0	1	0	0	1	50%	50%
HRA	May-09	No Assurance	0	6	1	0	7	0	5	1	0	6	0	0	1	83%	86%
Major Capital Schemes	Sep-08	Limited	0	1	3	3	7	0	1	3	3	7	0	0	0	100%	100%
Planning Applications	Sep-08	Limited	0	2	2	3	7	0	2	2	3	7	0	0	0	100%	100%
Pool Cars	Feb-09	Moderate	0	0	4	0	4	0	0	1	0	1	0	0	3	N/A	25%
VAT	Feb-09	Moderate	0	0	2	1	3	0	0	0	1	1	0	0	2	N/A	33%
Void Letting	Mar-09	Moderate	0	0	3	1	4	0	0	2	0	2	0	2	0	N/A	50%
<b>TOTAL</b>			<b>0</b>	<b>13</b>	<b>31</b>	<b>20</b>	<b>64</b>	<b>0</b>	<b>9</b>	<b>18</b>	<b>17</b>	<b>44</b>	<b>0</b>	<b>7</b>	<b>13</b>	<b>67%</b>	<b>58%</b>

**Implemented** - Officers have indicated through self-certification the progress of recommendations. A sample of responses have been verified

**N/A** - The recommendation is no longer applicable due to changes in the system, or alternative action has been taken to address the risk

**Not Implemented** - The recommendation has not been adressed, alternative action has not been taken

**Partly Implemented** - Officers have started implementation of recommendations