

# Audit and Governance Committee



**30 June 2009**

Report of **Audit Manager**

Author: **Adrianna Partridge**

Telephone: **01235 547615**

E-mail: **adrianna.partridge@whitehorsedc.gov.uk**

Executive Portfolio Holder: **Councillor Jerry Patterson**

Telephone: **01235 850275**

E-mail: **jerry.patterson@whitehorsedc.gov.uk**

Report No.  
14/09

Wards Affected  
All

## **Internal Audit Annual Report 2008/09**

### ***Recommendations***

*That members note the content of the report*

### **1. Purpose of Report**

1.1 The purpose of this report is to report on the work of Internal Audit in the year ended 31<sup>st</sup> March 2009, and to advise the Committee of the Audit Manager's opinion on the overall adequacy and effectiveness of the internal control environment.

1.2 The Contact Officer for this report is Adrianna Partridge, Audit Manager for South Oxfordshire District Council and Vale of White Horse District Council, telephone (SODC) 01491 823544 and (VWHDC) 01235 547615.

### **2. Relationship with Corporate Plan**

2.1 This report supports the Council's vision to build and safeguard a fair, open and compassionate community.

### **3. Background**

3.1 Standard 10 of the CIPFA Code of Practice for Internal Audit in Local Government in the UK 2006 (CIPFA Code) states that the Head of Internal Audit (Audit Manager) must produce an annual report that:

- includes his or her opinion on the overall adequacy and effectiveness of the organisation's control environment;

- discloses any qualifications to that opinion, together with the reason(s) for the qualification;
- presents a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies;
- draws attention to any issues the Head of Internal Audit judges particularly relevant to the preparation of the Statement of Internal Control (now Annual Governance Statement);
- compares the work actually undertaken to the work that was planned and summarises the performance of the internal audit function against its performance measures and targets; and
- comments on compliance with the CIPFA standards and communicates the result of the internal audit quality assurance programme.

3.2 The control environment comprises the systems of governance, risk management and internal control. The key elements of the control environment include:

- establishing and monitoring the achievement of the organisation's objectives;
- ensuring compliance with established policies, procedures, laws and regulations;
- ensuring risk management is embedded in the activity of the organisation, that leadership is given to the risk management process, and staff are trained or equipped to manage risk in a way appropriate to their authority and duties;
- ensuring the economical, effective and efficient use of resources, and for securing continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness;
- the financial management of the organisation and the reporting of financial management; and
- the performance management of the organisation and the reporting of performance management.

#### **4. Overall Opinion**

4.1 The Audit Manager is satisfied that sufficient internal audit work has been undertaken to allow a reasonable conclusion to be drawn as to the adequacy and effectiveness of Vale of White Horse District Council's risk management, control and governance processes. The Audit Manager's opinion is based on the risk-based audits carried out during the year and other unplanned work on control systems. No reliance has been placed on the work of other assurance bodies.

4.2 It is the Audit Manager's unqualified opinion that satisfactory assurance can be placed on the Council's risk management, control and governance processes. There is basically a sound system of internal control but there are some weaknesses which may put some system objectives at risk.

4.3 Based on the scope of our reviews, an area with strong control processes and clear evidence of adherence to best practice is disaster recovery and capital accounting. Noted improvements in this financial year were seen in NNDR and Sundry Debtors. Areas of concern in the control environment mainly centre on key financial systems (creditor payments, housing and council tax benefits, payroll and rent accounting), corporate areas (anti-fraud and corruption arrangements, consultation, contract monitoring, risk management) and brown bins. Where Internal Audit identified weaknesses which require remedial action, recommendations have been made and discussed with officers.

4.4 Notwithstanding the Audit Manager's overall opinion, Internal Audit identified a number of opportunities for improving controls and procedures across the Council which officers have generally responded to positively.

4.5 A summary of all Internal Audit opinions is attached as **Appendix 1**.

## 5. Summary of Audit Work

5.1 For 2008/2009, Internal Audit completed 810.5 audit work days. 383.75 days for South Oxfordshire District Council and 426.75 days for the Vale of White Horse District Council. This includes planned audit work, consultancy work and contingency work (i.e. investigations).

5.2 A total of 74 planned audits were completed within 2008/2009, and a further 7 reports are pending finalisation. From those, 37 relate to Vale of White Horse District Council and 5 out of the 7 pending relate to this Council. From the 37 completed audits, 3 (8%) achieved a full assurance rating. In most cases (23 audits / 62%) a satisfactory assurance rating was achieved. Limited assurances were appropriate for 11 (30%) audits and no reviews resulted in nil assurance being given. In total 311 recommendations to improve controls and procedures within the Council were made. 47 (15%) were classified as high, 150 (48%) as medium and 114 (37%) as low. Only 8.5 (3%) recommendations were not agreed by management.

5.3 1 investigation was completed during 2008/2009 for the Council, and this work utilised 29.5 days.

5.4 A total of 26 follow-up reviews were undertaken on 2007/2008 audit work, utilising 21 days. From those, 15 relate to Vale of White Horse District Council. 7 follow-up reviews have been undertaken on 2008/2009 audit work, utilising 3.5 days. From those, 2 relate to this Council. Time has been allocated within the 2009/2010 audit plan for further follow-up work.

## 6. Issues Relevant to the Annual Governance Statement

6.1 Specific audit reviews on corporate governance and the Council's anti-fraud and corruption arrangements were included within the 2008/2009 annual audit plan. Satisfactory assurance can be placed on the Council's control processes in place in relation to corporate governance. However, weaknesses were found in the Council's anti-fraud and corruption arrangements. Recommendations have been made, and it has been agreed that the Head of Legal and Democratic Services will lead on the implementation of the recommendations with the support of the Audit Manager.

## 7. Internal Audit's Performance

7.1 The performance of Internal Audit is measured against a number of indicators. The out-turn for 2008/2009 is as follows:

	<b>Year Ending 31/03/08</b>	<b>Target 08/09</b>	<b>Year Ending 31/03/09</b>
<b>Chargeable</b>	52%	71.5%	70.5%
<b>Non-</b>	25.5%	10%	12.5%

<b>Chargeable</b>			
<b>Lost</b>	22.5%	18.5%	17%

<b>Performance Targets</b>	<b>Year Ending 31/03/09</b>
<b>PT1</b> To issue 90% of audit notifications at least 1 month before start of audit fieldwork	92%
<b>PT2</b> To issue 90% of draft audit reports within 5 working days of completion of the exit meeting.	72%
<b>PT3</b> To issue 90% of final audit reports within 5 working days of receipt of the auditees final responses to draft report and recommendations.	100%
<b>PT4</b> To follow up 90% of final reports within 6 months of completion of audit.	50%
<b>PT5</b> To complete the audit fieldwork and issue draft reports on 100% of all priority 1 audits within the audit plan.	100%
<b>PT6</b> To complete the audit fieldwork and issue draft reports on 80% of all priority 2 and 3 audits within the audit plan.	97%

- 7.2 4 out of 6 performance targets set for 2008/2009 were achieved, 2 of which were significantly exceeded. However, Internal Audit acknowledges that it needs to improve performance in issuing draft reports 5 days after the exit meeting and following-up on previous internal audit work. A monitoring template has been implemented to allow the Senior Auditor and Audit Manager to closely track progress against these two areas in 2009/2010.
- 7.3 Overall, it is the Audit Manager's opinion that the team has significantly improved in performance this year. This is despite carrying a vacancy for 3 months in quarter 3. Significant efforts have been made by the team to ensure complete harmonisation of working practices across both Councils, and to be a positive example of a shared working approach. Structured and clear processes have also helped to raise the profile and reputation of the Internal Audit team over the last 12 months, both within the two Council's and across the county.
- 7.4 During the year regular communication with the Audit Commission continued, and has resulted in a partnership approach being developed. The Audit Manager anticipates that due to the improvements in internal audit's approach, greater reliance will be able to be placed on internal audit's work.

## **8. Compliance with CIPFA Code**

- 8.1 The CIPFA Self-Assessment was completed within 2008/2009 and reviewed by the S151 officer and this Committee. Results showed that 91 per cent of standards are being met, 3 per cent are partially met and 6 per cent are currently not being met. 6 improvement actions were identified, which will be implemented by the Audit Manager by July 2009. The performance of Internal Audit will be externally reviewed by the Audit Commission in 2009/2010.

- 8.2 As part of the quality assurance programme and to assist in monitoring and improving the quality and value of service provided, auditees are requested to complete an Audit Feedback Questionnaire on Internal Audit's performance. Response rates still need to improve, but on the responses received in 2008/2009 the general perception of the service provided is good. A summary of all the responses received and general comments is attached as **Appendix 2**.
- 8.3 All feedback received by the Audit Manager is discussed with the Senior Auditor and relevant Auditor. Where appropriate, the Audit Manager meets the officer to discuss their comments in more detail and implement any necessary process improvements.

ADRIANNA PARTRIDGE  
AUDIT MANAGER

**SUMMARY OF 2008/2009 AUDIT WORK**

**APPENDIX 1**

System Name	Status	Audit Allocation	Total Days Used	Exception Issues	Audit Opinion	No. of Recs	High	No. Agreed	Medium	No. Agreed	Low	No. Agreed	Total Not Agreed
As at 17 June 2009													
<b>JOINT</b>													
Academy SODC VWHDC	Completed	20	19		Satisfactory Satisfactory	7 7	0 0	N/A N/A	5 5	5 5	2 2	1 1	1 1
Agresso SODC VWHDC	Draft Out	20	20										
Anti-Fraud and Corruption Policy SODC VWHDC	Completed	20	13.5		Limited Limited	11 11	4 4	4 4	5 5	5 5	2 2	2 2	0 0
Brown Bin Scheme SODC VWHDC	Completed	20	20.5		Limited Limited	6 10	0 4	N/A 4	4 4	4 4	2 2	2 2	0 0
Budgetary Control SODC VWHDC	Completed	20	23		Satisfactory Satisfactory	7 5	0 0	N/A N/A	1 0	1 N/A	6 5	6 5	0 0
Capital Accounting SODC VWHDC	Completed	20	14.5		Satisfactory Full	6 1	0 0	N/A N/A	5 1	5 1	1 0	1 0	0 0
Consultation (Public and Staff) SODC VWHDC	Completed	20	11		Limited Limited	17 17	5 5	5 5	10 10	10 10	2 2	2 2	0 0
Contract Monitoring SODC VWHDC	Completed	20	24		Satisfactory Limited	4 5	0 4	N/A 4	3 1	3 1	1 0	1 N/A	0 0
Corporate Governance SODC VWHDC	Completed Draft Out	20	19		Full	2	0	N/A	0	N/A	2	2	0
Council Charges SODC VWHDC	Draft Out	20	14										
Council Tax SODC VWHDC	Completed	20	28.5	First key financial system audit for Auditor and familiarisation with system required.	Satisfactory Satisfactory	8 4	1 0	1 N/A	4 1	4 1	3 3	3 3	0 0
Creditor Payments SODC VWHDC	Completed	20	18.5		Limited Limited	22 17	3 0	3 N/A	11 11	11 11	8 6	8 6	0 0
Disaster Recovery SODC	Completed	20	6	Limited testing required.	Limited	3	1	1	0	N/A	2	2	0

VWHDC					Full	2	0	N/A	0	N/A	2	2	0
<b>Emergency Planning</b> SODC VWHDC	<b>Completed</b>	20	7	Limited testing required, as test exercises had not been completed.	Limited Satisfactory	8 7	2 0	2 N/A	5 4	5 4	1 3	1 3	0 0
<b>Freedom of Information</b> SODC VWHDC	<b>Completed</b>	20	25		Satisfactory Limited	2 12	0 2	N/A 2	1 8	1 8	1 2	1 2	0 0
<b>General Ledger</b> SODC VWHDC	<b>Completed</b>	20	20		Limited Satisfactory	17 7	1 1	1 1	7 3	7 3	9 3	9 3	0 0
<b>Gifts and Hospitality</b> SODC VWHDC	<b>Completed</b>	10	8		Satisfactory Satisfactory	11 7	0 0	N/A N/A	6 3	6 3	5 4	4 4	1 0
<b>GIS</b> SODC VWHDC	<b>Completed Draft Out</b>	20	29.5		Satisfactory	4	0	N/A	2	2	2	2	0
<b>Housing &amp; Council Tax Benefits</b> SODC VWHDC	<b>Completed</b>	20	21.5		Limited Limited	19 19	9 8	7 6	8 9	8 9	2 2	2 2	2 2
<b>Human Resources</b> SODC VWHDC	<b>Completed</b>	20	18.5		Satisfactory Satisfactory	9 7	0 0	N/A N/A	5 5	5 5	4 2	4 2	0 0
<b>ICT</b> SODC VWHDC	Postponed to 2009/2010	20	N/A	The Head of Org. Change has requested a postponement, due to harmonisation work it is completing. A Disaster Recovery audit is being undertaken, and ICT have had input into 4 other audits. The Audit Manager is satisfied that sufficient work has been undertaken in ICT, and has postponed this review to 2009/2010.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Internal Recharges</b> SODC VWHDC	<b>Completed</b>	20	20		Satisfactory Satisfactory	5 8	0 0	N/A N/A	0 2	N/A 2	5 6	5 6	0 0
<b>NNDR</b> SODC VWHDC	<b>Completed</b>	20	19.5		Satisfactory Satisfactory	7 7	0 0	N/A N/A	3 2	3 2	4 5	4 5	0 0
<b>Out of Hours Arrangements</b> SODC VWHDC	<b>Completed</b>	20	18		Satisfactory Satisfactory	7 10	0 0	N/A N/A	1 4	1 4	6 6	6 6	0 0
<b>Payroll</b> SODC VWHDC	<b>Completed</b>	20	29.5	Detailed testing completed due to control weaknesses identified.	Limited Limited	20 18	2 2	2 2	13 10	12 9	5 6	5 6	1 1
<b>Petty Cash Procedures</b> SODC VWHDC	<b>Completed</b>	10	13.5		Satisfactory Satisfactory	12 10	0 0	N/A N/A	8 5	8 4	4 5	4 5	0 1
<b>Petty Cash Spot Checks</b> SODC VWHDC	<b>Completed</b>	6	5.5		Full Full	0 0	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A
<b>Performance Management</b> SODC	<b>Completed</b>	16	15		Satisfactory	5	0	N/A	2	2	3	3	0

VWHDC					Satisfactory	9	0	N/A	2	2	7	7	0
<b>Post Room</b> SODC VWHDC	<b>Completed</b>	20	19		Satisfactory Satisfactory	7 11	1 0	1 N/A	1 6	1 6	5 5	5 5	0 0
<b>Receipt of Income Arrangements</b> SODC VWHDC	<b>Completed</b>	20	17.5		Satisfactory Satisfactory	9 3	1 2	1 2	7 1	7 1	1 0	1 0	0 0
<b>Risk Management</b> SODC VWHDC	<b>Completed</b>	20	6	Only consultancy work required at SODC.	N/A Limited	N/A 13	N/A 4	N/A 4	N/A 7	N/A 7	N/A 2	N/A 2	N/A 0
<b>SOLL Leisure</b> SODC VWHDC	<b>Completed</b>	20	27	Difficulties in verifying SOLL information. Issues with format of Mazars' files and reports.	Satisfactory Satisfactory	5 7	0 0	N/A N/A	3 5	3 5	2 2	2 2	0 0
<b>Stock Control</b> SODC VWHDC	<b>Completed</b>	20	21		Satisfactory Satisfactory	12 9	0 0	N/A N/A	6 7	6 7	6 2	6 2	0 0
<b>Sundry Debtors</b> SODC VWHDC	<b>Completed</b>	20	10.5		Satisfactory Satisfactory	5 5	1 1	1 1	3 3	2 2	1 1	1 1	1 1
<b>Treasury Management</b> SODC VWHDC	<b>Completed</b>	20	19.5		Satisfactory Satisfactory	4 4	0 0	N/A N/A	0 0	N/A N/A	4 4	3 4	1 0
<b>SODC</b>													
<b>Car Park Income</b>	<b>Completed</b>	10	13		Limited	15	3	3	7	7	5	5	0
<b>Complaints Process</b>	<b>Completed</b>	10	4		Satisfactory	11	0	N/A	6	6	5	3	2
<b>Concessionary Fares</b>	<b>Completed</b>	10	8.5		Satisfactory	3	0	N/A	1	1	2	2	0
<b>Didcot Arts Centre</b>	<b>Completed</b>	15	9.5		Satisfactory	12	0	N/A	3	3	9	9	0
<b>Licensing</b>	<b>Completed</b>	10	8.5		Limited	20	3	3	14	14	3	3	0
<b>Pest Control</b>	Postponed to 2009/2010	10	N/A	A decision has been made to outsource this function, and the contract is currently out to tender. This area will be reviewed in 2009/2010.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Tourism (Marketing Contract)</b>	<b>Completed</b>	10	5		Satisfactory	4	0	N/A	3	3	1	1	0
<b>VWHDC</b>													
<b>Bar Management</b>	<b>Completed</b>	10	9		Satisfactory	6	0	N/A	2	2	4	4	0
<b>Business Continuity Planning</b>	<b>Completed</b>	10	8		Satisfactory	10	1	1	6	6	3	3	0
<b>DSO</b>	<b>Completed</b>	8	16	New Auditor	Limited	11	6	6	3	3	2	2	0
<b>Gazatteer Unit</b>	<b>Completed</b>	7	9		Satisfactory	7	0	N/A	3	3	4	4	0
<b>Guildhall</b>	<b>Completed</b>	10	8		Satisfactory	10	0	N/A	4	3	6	6	1
<b>Oxfordshire Waste Partnership</b>	<b>Draft Out</b>	10	5										
<b>Rent Accounting</b>	<b>Completed</b>	10	9		Limited	10	3	3	4	3	3	3	1





## FOLLOW UP AUDITS 2007/2008

System Name	Total Days Used	Audit Opinion Issued	Total No. of Recs Agreed	Implemented	Partly Implemented	Not Implemented	Ongoing
<b>SODC</b>							
Building Control	0.5	Satisfactory	3	1	2	0	0
Didcot Wave and Leisure	0.5	Satisfactory	5 (1 now obsolete)	3	1	0	0
Elections	1	Limited	14	5	5	3	1
Housing Allocations	1.5	Satisfactory	6	5	1	0	0
Cleansing Service	0.5	Satisfactory	1	0	1	0	0
Waste Management	0.5	Full	1	1	0	0	0
Business Continuity Planning	0.5	Satisfactory	9	3	1	3	2
Dog Control	0.5	Limited	9	6	1	2	0
Data Protection	0.5	Limited	6	1	2	3	0
Housing Development	0.5	Satisfactory	5	2	0	2	1
Officers Travel and Subsistence	0.5	Satisfactory	9	5	1	3	0
<b>VWHDC</b>							
Refuse Collection and Street Cleansing	1	Satisfactory	8	3	2	3	0
Recycling	1.5	Satisfactory	12	5	3	4	0
Excess Charges	0.5	Good (now Full)	2	2	0	0	0
Health and Safety	2	Satisfactory	17	10	5	2	0
Insurance	1	Satisfactory	5	1	0	4	0
Cash	1	Satisfactory	23 (14 review in 08/09 work, 9 followed up)	7	0	2	0
SOLL Leisure	0.5	Satisfactory	6	6	0	0	0
Environmental Protection	0.5	Good (now Full)	4	3	1	0	0
Benefit Counter-Fraud (1 <sup>st</sup> )	1	Satisfactory	4	1	0	2	1
Elections	1	Satisfactory	6	6	0	0	0
Concessionary Fares	1	Satisfactory	6	2	0	3	1
Abingdon Local Services Point	1	Satisfactory	11	11	0	0	0
Benefit Counter-Fraud (2 <sup>nd</sup> )	1	Satisfactory	3	1	0	2	0

White Horse Tennis & Leisure Centre	0.5	Limited	4	2	0	1	1
Data Protection	0.5	Limited	6	1	4	0	1
<b>FOLLOW UP RSSP TOTALS</b>	<b>21</b>		<b>170</b>	<b>93</b>	<b>30</b>	<b>39</b>	<b>8</b>
FOLLOW UP SODC TOTALS	7		67	32	15	16	4
FOLLOW UP VWHDC TOTALS	14		103	61	15	23	4

## **FOLLOW UP AUDITS 2008/2009**

System Name	Total Days Used	Audit Opinion Issued	Total No. of Recs Agreed	Implemented	Partly Implemented	Not Implemented	Ongoing
<b>SODC</b>							
Petty Cash	0.5	Satisfactory	12	4	3	5	0
Complaints	0.5	Satisfactory	9	3	2	4	0
Consultation	0.5	Limited	17	0	17	0	0
Concessionary Fares	0.5	Satisfactory	3 (1 now obsolete)	2	0	0	0
Out of Hours Arrangements	0.5	Satisfactory	7	6	1	0	0
<b>VWHDC</b>							
Gifts and Hospitality	0.5	Satisfactory	7	7	0	0	0
Bar Management	0.5	Satisfactory	6	6	0	0	0
<b>FOLLOW UP RSSP TOTALS</b>	<b>3.5</b>		<b>60</b>	<b>28</b>	<b>23</b>	<b>9</b>	<b>0</b>
FOLLOW UP SODC TOTALS	2.5		47	15	23	9	0
FOLLOW UP VWHDC TOTALS	1		13	13	0	0	0

## **UNPLANNED WORK 2008/2009**

### **CONSULTANCY**

System Name	Status	Audit Allocation	Total Days Used	Requested By
<b>JOINT</b>				
None	-	-	-	-
<b>SODC</b>				
Focus Group Cash Payments	Completed	3	6	Chief Executive
S106 Commuted Sums	On hold to Q1 2009/2010	5	3.5	Strategic Directors

<b>VWHDC</b>				
None	-	-	-	-
<b>CONSULTANCY RSSP TOTALS</b>			<b>9.5</b>	
CONSULTANCY SODC TOTALS			9.5	
CONSULTANCY VWHDC TOTALS			0	

## CONTINGENCY

<b>System Name</b>	<b>Status</b>	<b>Audit Allocation</b>	<b>Total Days Used</b>	<b>Requested By</b>
<b>JOINT</b>				
None	-	-	-	-
<b>SODC</b>				
Investigation 1	Completed	10	15	Chief Executive
<b>VWHDC</b>				
Investigation 1	Completed	To Completion	29.5	Strategic Director
<b>CONTINGENCY RSSP TOTALS</b>	-	-	<b>44.5</b>	-
CONTINGENCY SODC TOTALS			15	
CONTINGENCY VWHDC TOTALS			29.5	

## SYSTEM DEVELOPMENT

<b>System Name</b>	<b>Status</b>	<b>Audit Allocation</b>	<b>Total Days Used</b>	<b>Requested By</b>
<b>JOINT</b>				
None	-	-	-	-
<b>SODC</b>				
Fit for the Future	On hold to Q2 2009/2010	-	-	Strategic Director
<b>VWHDC</b>				
None	-	-	-	-
<b>SYSTEM DEVELOPMENT RSSP TOTALS</b>	-	-	<b>0</b>	-
SYSTEM DEVELOPMENT SODC TOTALS			0	
SYSTEM DEVELOPMENT VWHDC TOTALS			0	

**SODC TOTAL AUDIT WORK 2008/2009: 383.75 days**

**VWHDC TOTAL AUDIT WORK 2008/2009: 426.75 days**

**SODC TOTAL AUDIT WORK 2007/2008: 299.25 days**

**VWHDC TOTAL AUDIT WORK 2007/2008: 308.75 days**

## **INTERNAL AUDIT FEEDBACK**

## **APPENDIX 2**

17 Audit Feedback questionnaires were returned for work completed in 2008/2009 (14 were received in 2007/2008). Responses and general comments were received from:

### **SODC**

Commercial  
Economy, Leisure and Property  
Finance  
Housing  
HR, IT and Customer  
Legal and Democratic Services

### **VWHDC**

Commercial  
Economy, Leisure and Property  
Finance  
HR, IT and Customer  
Legal and Democratic Services

### **AUDIT PLANNING AND SCOPE OF WORK**

	Very Good	Good	Satisfactory	Poor	Very Poor	Did Not Answer
1. Consultation on the scope and coverage of the audit	7 (2 07/08)	10 (7)	1 (4)	0 (1)	0 (0)	0 (0)
2. Minimal disruption to daily activities	6 (4)	12 (5)	0 (5)	0 (0)	0 (0)	0 (0)

### **COMMUNICATION**

	Very Good	Good	Satisfactory	Poor	Very Poor	Did Not Answer
3. Consultation and communication during the audit	7 (5)	8 (3)	1 (4)	1 (2)	0 (0)	1 (0)
4. Communication of audit findings and recommendations	5 (4)	11 (5)	1 (5)	1 (0)	0 (0)	0 (0)

### **QUALITY OF AUDIT REPORT**

	Very Good	Good	Satisfactory	Poor	Very Poor	Did Not Answer
5. Clarity and conciseness of the audit report	6 (2)	10 (6)	2 (6)	0 (0)	0 (0)	0 (0)
6. Fulfilment of the audit scope and objectives	6 (3)	11 (5)	1 (6)	0 (0)	0 (0)	0 (0)
7. Accuracy, validity and significance of the audit findings	5 (2)	9 (5)	4 (5)	0 (2)	0 (0)	0 (0)
8. Audit recommendations – constructive, practical and logical	7 (2)	7 (8)	3 (4)	0 (0)	0 (0)	1 (0)

### **PROFESSIONAL PROFICIENCY**

	Very Good	Good	Satisfactory	Poor	Very Poor	Did Not Answer
9. Professionalism of the auditor(s)	10 (5)	7 (4)	1 (5)	0 (0)	0 (0)	0 (0)
10. Advice given by the auditor(s)	9 (4)	7 (4)	1 (6)	1 (0)	0 (0)	0 (0)

**GENERAL**

	Very Good	Good	Satisfactory	Poor	Very Poor	Did Not Answer
11. Usefulness of audit in identifying risks and improving controls	6 (2)	8 (4)	2 (6)	0 (1)	0 (1)	2 (0)
12. Overall evaluation of the quality of the audit service provided	8 (2)	7 (7)	2 (4)	0 (1)	0 (0)	1 (0)

**TOTALS**

	Very Good	Good	Satisfactory	Poor	Very Poor	Did Not Answer
	82 (37 07/08)	107 (63)	19 (60)	3 (7)	0 (1)	5 (0)

**OTHER COMMENTS RECEIVED**

- We found the auditor keen to be accurate, given us every opportunity for two-way communication. Her knowledge of SODC's internal structure helped the auditor make practical suggestions. A positive partnership.
- I found the process simple, positive and the officer in charge helpful and knowledgeable.
- In this audit I spent quite a bit of time ensuring a response from others. This did not really utilise my time well and could have been achieved by the auditor.
- No problems with the audit. We were happy to undertake this audit during a busy time for us (Henley by election and the work on the shared senior management reports and meetings), but we were unable to comply with the deadline for comments on the draft recommendations. In accordance with the procedure, we were advised that this failure to respond to the deadline could be reported to the committee. We accept this as it clearly forms part of the procedure and are happy to provide an explanation if required to do so at committee. However, we would propose that there is some flexibility in the process especially if the time before the next committee is some way off.
- I was pleased with the level of consultation and the willingness of the auditor to listen to the input from management, and the flexibility to take this into account in the audit review process.
- Thanks for all your help involved in this investigation, for sharing the draft report with me before I went on holiday and generally for your support throughout. It is much appreciated.
- Just passing on the Oxfordshire Waste Partnership's thanks to you and the internal audit team. Add my personal thanks too – well done. You've raised your team's reputation as well as that of Ridgeway.
- Please thank your team (and my thanks to you) for the efficient way in which the investigation has been carried out.
- I'd like to take this opportunity to thank you for conducting the audit for us. We found the experience very positive, and appreciate the recommendations. We were very pleased that you found us enthusiastic and that we had made good progress to date. You were a pleasure to have in the office too, and all staff appreciated the way you conducted the audit.