

AUDIT PANEL			
Report Title	INTERNAL AUDIT UPDATE REPORT		
Key Decision	NO		Item No. 4
Ward	ALL		
Contributors	EXECUTIVE DIRECTOR FOR RESOURCES		
Class	Part 1	Date: 27 May 2009	

1 Purpose of the Report

The purpose of this report is to present the members of the Audit Panel with:-

- an update on Internal Audit's progress,
- an update on the implementation of previously agreed audit recommendations.

2 Recommendations

It is recommended that the Audit Panel note the report.

3 Background

- 3.1 As previously reported to this Panel, the contract for the internal audit service was awarded to RSM Bentley Jennison and commenced on 1st September 2008. Internal Audit is now split into a client side and a provider side. The client side consists of the Audit and Risk Manager who is supported by the Internal Audit Contract Manager while the provider side is RSM Bentley Jennison (the contractor).
- 3.2 The contractor was responsible for completing the outstanding audits in the revised internal audit plan for 2008/09, which was presented to members in September 2008. Whilst some of the audits in this plan had been completed by the in-house team prior to the service transferring to the contractor, the majority of the planned audits remained outstanding.
- 3.3 The audit plan for 2009/10 was approved by the Audit Panel at its meeting on the 12th March 2009. The contractor will be responsible for completing all the audits in this audit plan, together with any additional work that may be requested during the financial year.
- 3.4 The client side receives monthly monitoring reports from the contractor and has regular monthly meetings to discuss progress and any issues that arise. The Executive Director for Resources also meets with the contractor and the Audit and Risk Manager at least once a quarter.

4 Progress against the 2008/09 Audit Plan

- 4.1 At the end of March 2009, the audit plan for 2008/09 was approximately 80% complete, based on the number of draft and final audit reports being issued by the end of the financial year. The contractor had to complete some 90% of the year's internal audits in only 60% of the time.

- 4.2 The table below shows the position for the 2008/09 plan as at the 31/03/09. This shows the spread of the 80% of audits that have been completed. In addition the table also shows the spread of the audits that were still in progress at the year and had not reached the stage of the draft report being issued. Appendix 1 to this report shows the individual status of all Audits in the 2008/09 audit plan.

Directorate	All Audit Work Due in 2008/09	Audit Work at Draft Report Stage (31/3/09)	Final Reports Issued (31/3/09)	Work In Progress
CYP (Non Schools)	9	5	1	3
CYP (Schools)	35	32	3	0
Community Services	9	2	1	6
Customer Services	20	8	7	5
Resources	23	11	8	4
Regeneration	9	5	2	2
Cross Cutting	2	0	0	2
	107	63	22	22

- 4.3 The table above shows a total of 107 audits for 2008/09 and differs from the 117 audits reported to the last meeting of the Panel. The following paragraphs explain the variation between the two sets of figures. The 107 audits excludes the four audits scheduled for 2008/09 that had already been rescheduled and included in the 2009/10 audit plan, these being the Use of Consultants, the Parking Systems, Homelessness and the LAA Delivery Plans.
- 4.4 In addition the audit of the Environmental Health, Enforcement and Food Safety Service was delayed to allow the Service to relocate to the Wearside Depot, however as the move did not take place until late March by which time all auditors were fully committed with other reviews, the audit has now been rescheduled for 2009/10 and will be resourced from the contingency budget.
- 4.5 Four tasks have been omitted from the table, as they will not result in a report being produced, relate to pieces of development work for Control Risk Self Assessment, and follow up reviews and two pieces of support with investigatory work for CYP and Lewisham Homes.
- 4.6 The final review that has been omitted relates to Health and Safety which is being undertaken by a health and safety specialist outside of the internal audit contract.
- 4.7 As at the end of March 2009 there were a total of 63 draft reports still to be finalised. This is a significant number although consideration needs to be given to the time available to the contractor to complete the audits which have meant that many draft reports were not issued until March 2009. This is not expected to be a problem in subsequent years. The contractor has been following up on responses to the draft reports so that they can be finalised and is referring some back to the client side to pursue, as set out in the escalation process of the Internal Audit Protocol. A more detailed report will be given in the June Audit Panel meeting.
- 4.8 It is envisaged that the delay in issuing final reports will not be such an issue for 2009/10 as we have agreed a revised audit process with the contractor to ensure that the management action plans are agreed and completed with the client during the exit meeting at the end of the audit. This will mean that draft reports will be issued with completed management action plans included. Management will then be given ten

working days to make any additional comments. If no additional comments are received from management within the time scale, the report will be issued as final. This should lead to final audit reports being issued in a timely manner.

- 4.9 Of the 22 audits that are still in progress, the majority of these audits will have reached draft report stage by the end of April 09.

5. Progress against the 2009/10 Audit Plan

- 5.1 The table below sets out the summary of the current position for the 2009/10 audit plan. As can be seen, there are currently 128 audits in the audit plan and four of these have already started. Appendix 2 of this report shows the individual status for each audit.

Directorate	Original Planned Work for 2009/10	Additional Audit Work	Cancelled Audit Work	Current Planned Work	Draft Reports Issued	Final Reports Issued	Work In progress	Work Not Yet Started
CYP (Non Schs)	21			21				21
CYP (Schools)	32		1	31				31
Community Services	25			25			4	21
Customer Services	13	1		14				14
Resources	22	1	1	22				22
Regeneration	8			8				8
Cross Cutting	7			7				7
	128	2	2	128	0	0	4	124

- 5.2 All other audit work such as grant claim certifications, follow-up audits, and Control Self Risk Assessment, will be reported separately in future and are not included in the above figures.

5.3 Cancelled Audit Work

- **Crofton School** (Schools) - This school was included in the plan twice, in error. Crofton School has recently changed its name to 'Prendergast Ladywell Fields College', and as such the school had been included in the 2009/10 audit plan under both names. This school is not to be confused with 'Prendergast School' which has also been included in the 2009/10 audit plan. Both Prendergast schools form part of a federation of schools.
- **Data Voice / IP Network** (Resources) – Cancelled after IT audit needs assessment carried out.

5.4 Additional Work

- **IT Governance** (Resources) – Added after IT audit needs assessment carried out
- **Environmental Health, Enforcement and Food Safety** (Customer Services) – Added as cancelled late in 2008/09 and subsequently added to the 2009/10 plan after it was agreed.

5.5 Audit recommendations not agreed

- There are currently no audit recommendations that have not been agreed by management for the 2009/10 planned audits.

6 Final Audit Reports Issued with Limited or No Assurance

- 6.1 The contractor was unable to issue any 'No Assurance' opinion reports in 2008/09 due to the limitations of their reporting software. However this issue has now been rectified for 2009/10 and the software will now be able to allow them to issue a 'No Assurance' opinion if required.
- 6.2 There have been no final audit reports issued since last reporting to the Panel with a Limited Assurance opinion (as at 31/03/09). However, early indications of draft reports show that there are a number audits where a Limited Assurance opinion will be issued and once these reports have been finalised, they will be reported to the Audit Panel.

7 Management's Progress on the Implementation of Agreed Recommendations

- 7.1 Internal Audit has been more proactive in the monitoring of the implementation of audit recommendations in 2008/09. Each manager responsible for implementing the recommendations in the final report was asked to provide a progress update on each outstanding recommendation. The Executive Directors also received a schedule of the outstanding recommendation relating to their Directorate, to ensure that they are kept informed of any issues regarding recommendations that have not been implemented or implementation has been delayed.
- 7.2 The recommendations are currently being monitored manually by the Internal Audit Contract Manager; however, the intention is to automate the process by using the '4Action' recommendation monitoring application for the recommendations made in 2009/10.
- 7.3 Progress on implementing this system has been delayed while the client side waited for an upgrade to the application which will allow the Council to use the application in a more effective way. This upgrade has now been installed and is currently being tested. Once it is working to our satisfaction, all recommendations will be input to this system and individual managers will be reminded automatically about updating their recommendations. A monthly report will also be produced and issued to all Executive Directors, showing the status of all the recommendations relating to their Directorate.
- 7.4 At the last meeting, the Audit Panel were keen to know if the recommendations are being implemented by the agreed date in the final report. Appendix 3 to this report provides a summary of the audit recommendations that are awaiting implementation (for reports issued as at 01/03/09). Once the relevant manager has indicated that all the recommendations have been implemented for that audit, the audit is then deemed to have been completed and is removed from the table.

- 7.5 All audits where a Limited or No Assurance opinion has been issued will be followed up by the contractor within six months of the final report being issued, to provide evidence that all the recommendations have been implemented and control enhancements that have been made are operating as expected.

8 Performance Indicators

- 8.1 At the last meeting, the Audit Panel members agreed the performance indicators that would be most useful to them to establish how internal audit and the contractor are performing.

- 8.2 The table below shows the performance indicators as at the end of the financial year.

	Performance Indicators	Y/E Target	Result	Comment
1	Percentage of planned audits completed to draft report stage	100%	80%	Although this target was not met, the result is satisfactory as the majority of audits were completed in the last quarter.
2	Percentage of planned audits completed to final report stage	90%	21%	This was always going to be difficult to achieve in this financial year as the target was originally based on the contract starting at the beginning of July 08. The majority of draft reports were issued in quarter four, and therefore it would be unrealistic to expect 90% completed to final stage by the year end.
3	Percentage of draft audit reports issued within 10 working days of the exit meeting.	100%	53%	Although this target has not been met, month by month the percentage has improved.
4	Percentage of final audit reports issued within 20 working days of the draft report.	100%	50%	This target has only been measured for the contractor's reports as prior to that, the dates of the draft reports were not clear to accurately measure.
5	Average score from satisfaction surveys – (5 being excellent service and 1 being unsatisfactory)	3.5	4.6	Met and exceeded but this is based on very few responses
6	Percentage of fundamental recommendations accepted	100%	100%	These are from final reports issued as at 31/03/09
7	Percentage of significant recommendations accepted	90%	100%	These are from final reports issued as at 31/03/09

The two annual indicators relating to the percentage of key financial systems being audited in the year and whether the Audit Commission are able to place reliance on the

work of internal audit will be included in the Audit and Risk Managers annual report which is due to be reported to the next meeting of the Panel in June 2009.

- 8.3 Going forward we will report the performance indicators on a cumulative monthly basis (where applicable).

9 Legal Implications

There are no legal implications arising directly from this report.

10 Financial Implications

There are no financial implications arising directly from this report.

11 Equalities Implication

There are no specific equalities implications arising directly from this report.

12 Crime and Disorder Implications

There are no specific Crime and Disorder implications arising directly from this report.

13 Environmental Implications

There are no specific environmental implications arising directly from this report.

14 Background Papers

There are no background papers reported.

If there are any queries on this report please contact the Audit and Risk Manager on 0208 314 9114.

Directorate	Audits Planned	Status	Assurance Level Once Finalised	FMSiS Met
Resources	Budget setting and control	Completed	Adequate	N/A
Resources	Procurement Cards	Completed	Limited	N/A
Resources	Photocopier Contracts	Completed	Limited	N/A
Resources	IT Infrastructure Audit	Completed	Limited	N/A
Resources	IT Security Policy	Completed	N/A - Advisory Report	N/A
Resources	Payroll	Completed	Limited	N/A
Resources	CEEF grant claim 06/08	Completed	N/A - Grant Claim	N/A
Resources	Creditors - Procure to pay	Completed		N/A
Resources	Main Accounting System / General Ledger	Draft Issued		N/A
Resources	Treasury Management / Investments and loans	Draft Issued		N/A
Resources	Capital Programme and Expenditure	Draft Issued		N/A
Resources	Pension fund	Draft Issued		N/A
Resources	Risk management	Draft Issued	Risk Managed	N/A
Resources	Freedom of Information (FOI) / Data Protection Act (DPA)	Draft Issued		N/A
Resources	Criminal Records Bureau (CRB)	Draft Issued		N/A
Resources	Agency Managed Service Contract	Draft Issued		N/A
Resources	ICT Business Continuity	Draft Issued		N/A
Resources	HR / Payroll Integrated System – Pre Implementation Review	Draft Issued		N/A
Resources	Mobile Devices, Portable Storage and WIFI	Draft Issued		N/A
Resources	Fixed Assets	In Progress		N/A
Resources	Payroll - additional testing	In Progress		N/A
Resources	SCCM Software & Hardware Management System	In Progress		N/A
Resources	Performance Monitoring System	In Progress		N/A
Customer	Bereavement Services	Completed	Adequate	N/A
Customer	Private Sector Leasing	Completed	Limited	N/A
Customer	Tenant Management Organisations	Completed	Limited	N/A
Customer	Abandoned Vehicles	Completed	Substantial	N/A

Directorate	Audits Planned	Status	Assurance Level Once Finalised	FMSiS Met
Customer	Housing Benefits	Completed		N/A
Customer	Grove Park Leasehold Services Charges	Completed		N/A
Customer	Brockley PFI – Leasehold Service Charges	Completed		N/A
Customer	Building Control	Draft Issued		N/A
Customer	Cash collection and banking	Draft Issued		N/A
Customer	Debtors	Draft Issued		N/A
Customer	Concessionary Fares	Draft Issued		N/A
Customer	Building Services	Draft Issued		N/A
Customer	Fleet & Vehicle Maintenance	Draft Issued		N/A
Customer	Hostels	Draft Issued		N/A
Customer	Environmental Enforcement (CCTV) Advisory	Draft Issued	N/A - Advisory Report	N/A
Customer	Council Tax	In Progress		N/A
Customer	NNDR	In Progress		N/A
Customer	Registrars	In Progress		N/A
Customer	Refuse - Trade	In Progress		N/A
Customer	Housing 21	In Progress		N/A
Community	Supporting People System	Completed	Substantial	N/A
Community	Client Financial Affairs	Draft Issued		N/A
Community	Client Contributions for Residential and Domiciliary Care Services	Draft Issued		N/A
Community	Payments to residential and domiciliary care providers	In Progress		N/A
Community	Community Mental Health - SLAM Partnership	In Progress		N/A
Community	Procurement, Contracts & Brokerage	In Progress		N/A
Community	Sports Development & Leisure Centres	In Progress		N/A
Community	Care Management IT system	In Progress		N/A
Community	Supporting People Grant Claim 06/07	In Progress	N/A - Grant Claim	N/A
CYP - Non Schools	Grant Claims	Completed	N/A -Grant Claim	N/A
CYP - Non Schools	SEN: Recoupment	Draft Issued		N/A

Directorate	Audits Planned	Status	Assurance Level Once Finalised	FMSiS Met
CYP - Non Schools	Youth Service	Draft Issued		N/A
CYP - Non Schools	SEN: Independent School Placements & transport	Draft Issued		N/A
CYP - Non Schools	Vulnerable Pupils	Draft Issued		N/A
CYP - Non Schools	Payments for 3 & 4 Year Olds	Draft Issued		N/A
CYP - Non Schools	Sure Start Schemes	In Progress		N/A
CYP - Non Schools	Milwall Study Support Centre	In Progress		N/A
CYP - Non Schools	Children's Placements & Procurement	In Progress		N/A
Regeneration	Parking Income Collection	Completed		N/A
Regeneration	Winter Maintenance	Completed	Substantial	N/A
Regeneration	Corporate Estate - Property Asset Management	Draft report		N/A
Regeneration	Land Management	Draft Report		N/A
Regeneration	Opening Doors	Draft Report		N/A
Regeneration	Land Charges	Draft Report		N/A
Regeneration	Planning Section 106 agreements	Draft report		N/A
Regeneration	Passenger Services - Door To Door	In Progress		N/A
Cross Cutting	Strategic Partnerships	In Progress		N/A
Cross Cutting	LAA Delivery Plans	In Progress		N/A
Schools	Brindishe	Completed	Substantial	Met
Schools	Childeric	Completed	Adequate	Met
Schools	St John Ball	Completed	Substantial	Met
Schools	All Saints	In Progress		
Schools	Ashmead	In Progress		
Schools	Baring	In Progress		
Schools	Brent Knoll	In Progress		
Schools	Brockley	In Progress		
Schools	Chelwood Nursery	In Progress		
Schools	Christ Church	In Progress		
Schools	Coopers Lane	In Progress		
Schools	Downderry	In Progress		

Directorate	Audits Planned	Status	Assurance Level Once Finalised	FMSiS Met
Schools	Elfrida	In Progress		
Schools	Eliot Bank	In Progress		
Schools	Gordonbrock	In Progress		
Schools	Greenvale	In Progress		
Schools	Grinling Gibbons	In Progress		
Schools	Haseltine	In Progress		
Schools	Holy Trinity	In Progress		
Schools	Horniman	In Progress		
Schools	Kelvin Grove	In Progress		
Schools	Meadowgate	In Progress		
Schools	New Woodlands	In Progress		
Schools	Northbrook	In Progress		
Schools	Perrymount	In Progress		
Schools	Sir Francis Drake	In Progress		
Schools	St Bartholomew's	In Progress		
Schools	St James Hatcham	In Progress		
Schools	St John the Baptism	In Progress		
Schools	St Margaret's Lee	In Progress		
Schools	St Saviours	In Progress		
Schools	St William of York	In Progress		
Schools	St Winifred's Infants	In Progress		
Schools	St Winifred's Junior	In Progress		
Schools	Tidemill	In Progress		

Directorate	Audits Planned	Status	Assurance Level Once Finalised	FMSiS Met
Resources	Budget Setting & Control			N/A
Resources	Capital Programme and Expenditure			N/A
Resources	Use of Consultants			N/A
Resources	Creditors (Accounts Payable)			N/A
Resources	Central Recharges			N/A
Resources	Contracts - (register, business continuity, Tendering and appeals)			N/A
Resources	Communications - Design & Print Contracts			N/A
Resources	CRB Checks			N/A
Resources	Data Voice/IP Network	Cancelled after IT Audit Assessment		N/A
Resources	Fixed Assets			N/A
Resources	Insurance			N/A
Resources	Electoral Services - ITSA & statutory audit			N/A
Resources	Main Accounting System / General Ledger			N/A
Resources	Meridio - Record Management System			N/A
Resources	IT Governance Management	Additional Audit after IT Audit Assessment		N/A
Resources	Payroll			N/A
Resources	Pension fund and Payroll			N/A
Resources	Governance			N/A
Resources	Share Point			N/A
Resources	Managing Sickness and Absence			N/A
Resources	Treasury Management / Investments and loans			N/A
Customer	Sustainable Resources - Negotiation of Energy Contracts	Additional Audit		N/A
Customer	Cash collection and banking			N/A
Customer	Council Tax			N/A
Customer	Customer Relationship Management System (CRM)			N/A

Directorate	Audits Planned	Status	Assurance Level Once Finalised	FMSiS Met
Customer	Debtors			N/A
Customer	Housing Benefits			N/A
Customer	NNDR			N/A
Customer	Private Sector Housing - grants			N/A
Customer	Empty Properties			N/A
Customer	Vehicle Fleet			N/A
Customer	Fly Tipping			N/A
Customer	Trading Standards			N/A
Customer	Homelessness			N/A
Customer	Single Homelessness Intervention & Planning (SHIP)			N/A
Community	Adult Social Care IT System			N/A
Community	Supporting People Procurement & Decommissioning			N/A
Community	Blackheath Village Library			N/A
Community	Lewisham Central Library			N/A
Community	Forest Hill Library			N/A
Community	Wavelengths Library			N/A
Community	Broadway Theatre			N/A
Community	Carers Grant			N/A
Community	Client contributions for residential and domiciliary care services			N/A
Community	Client Financial Affairs			N/A
Community	Procurement, Contracts & Brokerage			N/A
Community	Community Education Lewisham (CEL)			N/A
Community	Community Sector Grants			N/A
Community	Direct Payments / Individual Budgets			N/A
Community	Honor Lea Hostel			N/A
Community	Hughesfield Day Centre	In Progress		N/A
Community	Ladywell Day Centre	In Progress		N/A
Community	Wesley Halls Day Centre	In Progress		N/A
Community	Lifestyles, Leamore, Mulberry & Naborhood Day Centre	In Progress		N/A

Directorate	Audits Planned	Status	Assurance Level Once Finalised	FMSiS Met
Community	Independent Living			N/A
Community	Supported Housing & Care - Homecare and Link Line			N/A
Community	Supported Housing & Care - Sheltered Housing			N/A
Community	Nursing Care			N/A
Community	Payments to residential and domiciliary care providers			N/A
Community	Youth Offending Team			N/A
CYP	Adoption			N/A
CYP	Payments and Commitments to Children			N/A
CYP	Social Care Contractual Arrangements (include preferred provider framework)			N/A
CYP	Contact Point - ISA Audit			N/A
CYP	SEN transport (door to door)			N/A
CYP	Early Years & Play			N/A
CYP	Education Business Partnership			N/A
CYP	Estate Management			N/A
CYP	Family Support & Intervention			N/A
CYP	Fostering			N/A
CYP	Free school meals			N/A
CYP	ICS (IT System)			N/A
CYP	Looked After Children (Residential Placements)			N/A
CYP	Music Service			N/A
CYP	Professional Development Centre - Based at Kilmore School			N/A
CYP	Children's Residence Orders			N/A
CYP	Safeguarding Children/Child Protection			N/A
CYP	School Catering			N/A
CYP	School Maternity Supply Cover			N/A
CYP	Section 17 - Payments to Families in Crisis			N/A
CYP	PRG (Programme Working Group) for CYP and Pupil Number Estimates &			N/A

Directorate	Audits Planned	Status	Assurance Level Once Finalised	FMSiS Met
	Allocation of Places			
Regeneration	Capital Programme Management			N/A
Regeneration	PFI Client Arrangements			N/A
Regeneration	Highways			N/A
Regeneration	Asset Management Plan			N/A
Regeneration	New Deals for Communities (NDC) Succession Strategy			N/A
Regeneration	Parking IT System			N/A
Regeneration	Parking - on and off street			N/A
Regeneration	Planning & Economic Development			N/A
Customer	Environmental Health, Enforcement and Food Safety			N/A
Cross Cutting	Risk Management			N/A
Cross Cutting	Care Planning Arrangements - Transition from Children's to Adults			N/A
Cross Cutting	Partnership Arrangements			N/A
Cross Cutting	Local Assembly Neighbourhood Fund (Mayor's Fund)			N/A
Cross Cutting	Sustainable Community Strategy (SCS) and Local Area Agreement (LAA)			N/A
Cross Cutting	Data Quality and Information Management			N/A
Cross Cutting	Property Asset Management			N/A
Schools	Adamsrill Jmi			
Schools	Athelney Primary School			
Schools	Edmund Waller Primary School			
Schools	Forster Park JMI			
Schools	Hither Green Primary School			
Schools	Holbeach			
Schools	Kender Primary School			
Schools	Kilmorie Primary School			
Schools	Launcelot Primary School			
Schools	Northbrook Primary School			

Directorate	Audits Planned	Status	Assurance Level Once Finalised	FMSiS Met
Schools	Our Lady & St Philip Neri JMI			
Schools	Sandhurst Infants			
Schools	St Josephs Primary School			
Schools	St Mary Magdalene Primary School			
Schools	St Michaels			
Schools	St Stephens Primary			
Schools	Addey & Stanhope			
Schools	Bonus Pastor RC			
Schools	Catford Business & Enterprise College			
Schools	Crofton School	Cancelled as merged with Prendagast Ladywell		
Schools	Crossways			
Schools	Deptford Green			
Schools	Forest Hill			
Schools	Prendergast Hilly Fields			
Schools	Prendergast Ladywell			
Schools	Sedgehill			
Schools	Sydenham			
Schools	Abbey Manor College PRU			
Schools	Pendragon Secondary School			
Schools	Brent Knoll			
Schools	Watergate			
Schools	Clyde Nursery			

Recommendation Outstanding – Not Yet Due Summary

Appendix 3

CYP Non Schools			Completed After Time			Completed On Time			Outstanding			Not Yet Due			Total No.
Report Name	Opinion	Final	1	2	3	1	2	3	1	2	3	1	2	3	
Asbestos	Limited	31/01/08		8			16						1		25
			0	8	0	0	16	0	0	0	0	0	1	0	25

Community			Completed After Time			Completed On Time			Outstanding			Not Yet Due			Total No.
Report Name	Opinion	Final	1	2	3	1	2	3	1	2	3	1	2	3	
Supporting People System	Substantial	15/01/09												1	1
			0	0	0	0	0	0	0	0	0	0	0	1	1

Customer Services			Completed After Time			Completed On Time			Outstanding			Not Yet Due			Total No.
Report Name	Opinion	Final	1	2	3	1	2	3	1	2	3	1	2	3	
Civil Contingencies Act	Limited	05/03/08					2					1			3
Housing Strategy	Limited	11/04/08				1	5						1		7
Excalibur TMO	Limited	13/10/08		2			5						1		8
Bereavement Services	Adequate	10/11/08						2					1		3
Housing Benefits	Substantial	26/02/09						2					1	1	4
			0	2	0	1	12	4	0	0	0	1	4	1	25

Regeneration			Completed After Time			Completed On Time			Outstanding			Not Yet Due			Total No.
Report Name	Opinion	Final	1	2	3	1	2	3	1	2	3	1	2	3	
Parking	No Assurance	31/01/08				2	7					1	3		13
Highways Maintenance	Substantial	03/05/08					4						1		5
Parking Income	n/a	06/02/09				5						1			6
			0	0	0	7	11	0	0	0	0	2	4	0	24

Resources			Completed After Time			Completed On Time			Outstanding			Not Yet Due			Total No.
Report Name	Opinion	Final	1	2	3	1	2	3	1	2	3	1	2	3	
IT Infrastructure Audit	Limited	12/12/07	2	2		3	5	1					1		14
Budgetary Control	Adequate	23/02/09											3	3	6
Photocopier Contract	Limited	26/02/09				3	8	1					2		14
Total			2	2	0	6	13	2	0	0	0	0	6	3	34

[illegible]

CYP - Schools				Completed After Time			Completed On Time			Outstanding			Not Yet Due			Total
Report Name	Opinion	FMSiS Met	Final	1	2	3	1	2	3	1	2	3	1	2	3	No.
				0	0	0	0	0	0	0	0	0	0	0	0	0