

APPENDIX A

2005/06 AUDIT REVIEWS:

KEY FINANCIAL SYSTEMS:

National Non Domestic Rates (Business Rates):

Audit Opinion:

Overall the current system relating to Business Rates was found to be satisfactory with a few minor issues that have either been corrected or are in the process of being addressed.

Recommendations agreed:

High:	0
Medium:	2
Low:	0

Council Tax:

Audit Opinion:

The key controls within the Council Tax system are operating effectively and should give management assurance that processing is both accurate and complete.

Recommendations agreed:

High:	0
Medium:	0
Low:	0

CORPORATE RESOURCES:

Software Licence Management:

Audit Opinion:

Overall there are some weaknesses with the current system in place and suggestions for improvement are highlighted below

Recommendations agreed:

High:	3
Medium:	8
Low:	0

ADULT SERVICES:

Elderly Persons Homes:

Audit Opinion:

On the whole good procedures and controls are being demonstrated within the five Elderly Care Homes visited, however slight weaknesses were identified in the areas listed in individual Care Homes with recommendations being put forward to address these points:

Recommendations agreed:

High:	17
Medium:	15
Low:	0

Jubilee Centre:

Audit Opinion:

Generally controls are adequate, some procedural gaps identified and recommendations made to correct.

Recommendations agreed:

High:	9
Medium:	1
Low:	0

Jubilee Pool:

Audit Opinion:

Controls were found to be adequate. Recommendations made to improve some detailed procedures.

Recommendations agreed:

High:	3
Medium:	0
Low:	0

Sensory Centre:

Audit Opinion:

Controls found to be adequate, recommendations to improve some detailed procedures.

Recommendations agreed:

High:	2
Medium:	6
Low:	0

Equipment & Adaptations:

Audit Opinion:

Due to the number of changes that have occurred within the service during the year new systems were still in the process of being fully implemented at the time of the audit. The Team Leader was fully aware of and was auctioning outstanding issues.

Recommendations agreed:

High:	4
Medium:	8
Low:	0

Pest Control:

Audit Opinion:

Audit recommendations relating to improvements in cash handling and documentation organisation have been implemented however the absence of a manager has meant that more significant business related recommendations are still in the process of being implemented

Recommendations agreed:

High:	19
Medium:	10
Low:	0

CHILDRENS'SERVICES:

Shared Care:

Audit Opinion:

Overall, the section demonstrated a strong level of control, however the following points were noted:

Recommendations agreed:

High:	2
Medium:	6

Low: 1

Firwood Summer Scheme:

Audit Opinion:

Numerous weaknesses were identified with a lack of control and procedures being evident in all the above areas.

Recommendations agreed:

High: 9
Medium: 11
Low: 0

BOLTON AT HOME:

The following reports have been issued to Bolton at Home and been presented to the Finance and Audit Sub-Group:

- Purchase Card Procedures
- Customer Involvement
- Accounts Payable
- Laundries
- Transport.

These reports did not identify any significant areas for concern.

2006/07 AUDIT REVIEWS:

CHILDREN'S SERVICES:

Residential Homes:

Audit Opinion:

Controls were in place and being followed. However, there is a need to review procedures and ensure that they comply with best practice.

Recommendations agreed:

High: 0
Medium: 26
Low: 0

ADULT SERVICES:

Fairer Charging:

Audit Opinion:

The Income section has good procedures in place for ensuring that clients are assessed and kept informed of charges. The process requires a large amount of manual input of figures, which increases the risk of errors occurring. However audit work identified minor errors only, which did not result in significant over/undercharging of clients.

Recommendations agreed:

High:	4
Medium:	0
Low:	0

Direct Payments:

Audit Opinion:

The Direct Payments Section has good administrative procedures and controls following the previous audit report they have improved documentation and have implemented audit recommendations. Further tightening of controls is required to ensure that evidence of Social Worker approval and financial assessments are maintained on client files.

Recommendations agreed:

High:	6
Medium:	3
Low:	0

Halli'th Wood:

Audit Opinion:

Controls are in place and being followed

Recommendations agreed:

High:	3
Medium:	1
Low:	0

Smithills Hall:

Audit Opinion:

Controls at the hall are generally good but there is a need to develop a clearer strategy for the hall.

Recommendations agreed:

High:	4
Medium:	4
Low:	0

Tourist Information Centre:

Audit Opinion:

The centre has good procedures for controlling income and expenditure. However improvements are needed to the provision of financial and budgetary information.

Recommendations agreed:

High:	4
Medium:	4
Low:	0

CORPORATE RESOURCES:

Ingress Database Review:

Audit Opinion:

Our opinion of the areas reviewed is that, appropriate management controls were in place and were operating effectively and efficiently at the time of the audit.

Recommendations agreed:

High:	4
Medium:	3
Low:	0

Loans & Investments:

Audit Opinion:

The finding of the audit is that the procedures and controls in place for the administration of loans and investments are satisfactory.

The sample transactions tested were accurate, supported by the appropriate documentation, correctly recorded and authorised in accordance with the approved code of practice.

Recommendations agreed:

High:	1
Medium:	1
Low:	0

SCHOOLS

2005/06 AUDIT REVIEWS:

Primary:

St Stephen's & All Martyrs:

Audit Opinion:

The financial administration at the School is of a satisfactory standard with no major areas for improvement.

Recommendations agreed:

High:	10
Medium:	5
Low:	0

St Thomas (Haliwell):

Audit Opinion:

The financial administration at the School is of a good standard.

Recommendations agreed:

High:	0
Medium:	0
Low:	0

St Stephen's CE:

Audit Opinion:

The financial administration at the School is of a satisfactory standard with no major areas for improvement.

Recommendations agreed:

High:	4
Medium:	4
Low:	0

Tonge Moor:

Audit Opinion:

The financial administration at the School is of a satisfactory standard with no major areas for improvement.

Recommendations agreed:

High:	4
Medium:	2
Low:	0

Lever Park:

Audit Opinion:

The financial administration at the School is of a good standard.

Recommendations agreed:

High:	2
Medium:	4
Low:	0

Walmsley CE:

Audit Opinion:

The financial administration at the School is of a good standard.

Recommendations agreed:

High:	2
Medium:	1
Low:	1

Secondary:

Turton High:

Audit Opinion:

The audit identified significant areas for improvement.

Recommendations agreed:

High:	15
Medium:	5
Low:	0

Sharples High:

Audit Opinion:

The financial administration at the School is of a good standard.

Recommendations agreed:

High: 3

Medium: 3

Low: 0

2006/07 AUDIT REVIEWS:

Primary:

St Catherine's CE:

Audit Opinion:

The financial administration at the school is of a good standard.

Recommendations agreed:

High: 9

Medium: 2

Low: 1