

Comments made by auditees in response to individual audits during 2015/16

Client	Comments
School	Please note difference of opinion between audit services and Governor services re timing of full Governor meeting to approve SFVS prior to return by 31 March. Governor Services/clerk to governing body states that like other policies from the LA, this can also be approved retrospectively.
External client	<p>While the process was prolonged, due to various NFRS issues, it was very helpful & revealing from my point of view. L was extremely thorough. She made herself almost invisible while she was working within the department and had no impact on our day to day operations, despite her own concerns.</p> <p>I sent her a lot of information via Email and hardcopies, while L didn't express any major concerns I felt it might have been easier for all concerned if she the auditors had access to hand scanners and external hard drives to enable them to carry large amounts of information around electronically rather than the hard copy.</p> <p>All in it was a very easy and pleasant process thanks to L.</p>
School	The Auditor was extremely thorough and pleasant and we were happy with the Audit process.
School	<p>D was our auditor on site and she was friendly, approachable and helpful. We were able to discuss our procedures openly and honestly with her and get a fair reflection in our report.</p> <p>A couple of the recommendations will need some adjustment to accommodate. One is that currently our heads of department sign their orders which are sent to our finance team. We process the order and send back the paperwork for them to check that they have received the goods. D would like us to keep a copy in the finance office. We need to work out a system to comply with this without copying every order.</p> <p>The second recommendation relates to us processing income (IMT income) into the IMT expenditure account and we acknowledge the point made but it works in practice better this way.</p> <p>We are pleased with the service that you offer both during audits and throughout the year and we were very happy with D.</p>
ASCH&PP	<p>I have found the audit to be very useful both in terms of helping us to identify where there were issues and in strengthening our existing policies and procedures. The audit has also helped us to explain to some carers just how important it is that they keep clear and accurate records.</p> <p>I found the recommendations and action plan easy to follow and all recommendations have been implemented.</p> <p>Thank you.</p>

Client	Comments
CFCS	<p>Great process – involved a lot of the team and effective use of time by the team who engaged in the work. The service was very professional. Some of the recommendations from the report were completed prior to the report, but it is very useful for me as the Group Manager to receive an external view of our processes, to help strengthen and improve these. Thank you.</p>
School	<p>I have [found] all members of the audit team to be helpful and supportive. All recommendations are appreciated to ensure financial regulations are followed correctly.</p>
School	<p>The report is factually accurate, however we did not feel that the Auditor took any notice of information school provided. Recommendations or any consideration of practicalities e.g. how many people does a school need to employ to undertake the number of checks the Auditor requires.</p>
School	<p>The issue of audit recommendations on an annual basis - as a reference tool - would be useful. Especially if requirements change. If these already exist on the portal then a letter pointing office staff in the right direction to find them would be helpful - on an annual basis.</p>
School	<p>Several audit recommendations were made, we found all of these to be of high benefit and have incorporated nearly all the recommendations with immediate effect, the Finance Policy is due for update and will be updated as soon as the next Local Authority Finance Policy is available which I understand will probably be early in the new year 2016 and this will then take into account the audit recommendations. We feel that the recommendations will support good practice within the school office and that additional countersigning will ensure accuracy within accounting practices.</p>
School	<p>The audit was very thorough. Some of the recommendations, although useful, are not always practical in a working school environment. For example, although we understand the importance of raising orders prior to receiving an invoice – this is not always possible. As for the following: When we have a fuel delivery (wood pellets) we do not know how much fuel is going to be delivered as they fill the hopper up and charge us accordingly – it is impossible to predict how much that charge will be as it is dependent on how much the hopper requires filling. We also use agencies to cover teaching staff illness – it is often dependent on who they send as to how much the fees will be – which can't always be predicted. We had thought that we had accounted for Nursery income on page 8 of our budget plan but will check with Finance about this when we do our next Budget Plan.</p>
School	<p>I have been most impressed with the support I have received when in contact with the NCC Audit. The questions asked have been answered and issues I have had resolved. Thank you for this. The audit itself was very constructive and suggestions made by Helen were relevant and taken on board, they have now been put into place.</p>

Client	Comments
Place	I feel the report was good and extremely helpful to move changes forward in the various daily operations, nearly all the recommendations have now been actioned. C was helpful and receptive to all information given.
School	Queries made by the auditor, which involved inaccurate figures, after the audit wasted a lot of time for my office staff.
ASCH&PP	B was a competent and professional auditor.
CFCS	<p>The audit was carried out sympathetically to meet the service needs. It was carried out with great consideration for the team.</p> <p>The audit process was lengthy due to prior commitments for both parties.</p> <p>The wording on the initial audit findings was thought not to best represent and reflect the actual circumstances of the service, however following further discussions it was thought that all parties had a clearer perspective of the actual complex circumstances that the service found its self in and the final report was to be amended accordingly.</p> <p>The actual report layout could be changed with each point being numbered; this would help with the replies.</p>
School	All points made are valid however not all are practical in the real world. Everything that can be implemented has been actioned with immediate effect.
Resources	<p>I have a lot of respect for the Audit team and recognise and appreciate the difficulty that you have in undertaking your work whilst trying not to become intrusive to normal business operations. My experience is that this ordinarily goes to plan, however on this occasion it didn't go quite so well from my perspective. I think that the reason for this was largely down to the individual in the Audit team that did the work with us being slightly 'raw' to the workings of the Authority – he is/was, after all, here to learn as a trainee.</p> <p>The main issue was the number of times that he came back with requests for more detail, asking for further supporting information, which took up an inordinate amount of time to respond with and became somewhat disruptive.</p> <p>I hope that my comments are not seen as a complaint or negative, but hopefully they are received as an opportunity to help improve. I also hope that they may help B personally in the development of his future career - I will add that he came across as a very nice chap, easy to get on with, and very respectful.</p> <p>Thanks for the opportunity to comment.</p>
Resources	<p>P was extremely well organised and very supportive during a busy period for CFCS which was very much appreciated.</p> <p>The audit comprehensively covered areas of application management and support.</p> <p>It may be worth considering looking at auditing IT infrastructure / security arrangements for applications at the same time as auditing the functional arrangements and support.</p>
ASCH&PP	<p>It would be good to have a flow chart or similar listing the stages in the audit processing from initial scoping meeting to final report.</p> <p>It would also be beneficial to have the questionnaire issued at the final report stage and to be clear whether point (f) relates to the initial draft report or the final report.</p>

Client	Comments
Resources	It was very useful to meet the Internal Audit rep at the start of the project as this gave us an indication of the areas we needed to cover and ensure any potential issues were identified and resolved during the life of the project and before any mobile devices were deployed. This made the follow up meeting very productive.
Cross-Cutting	The breadth and diversity of the audit detracts from its overall benefit in the management of information security and governance. The interim report covered a good scope and would have been sufficient for the purpose. A more focussed approach, say looking at information security would have been easier to address and respond to.
External client	The overall experience of the recent audit of our SharePoint system has been excellent and has provided a useful 'external' review of our solution.