

**Audit Reports issued during 2014/15 which had a “Limited Assurance” Audit Opinion**

**CFCS 1501 – Secure Accommodation (Clayfields) – August 2014.** There are a number of concerns over the financial control of the Centre. Improvements are required over the monitoring of budgets, more effective planning over expenditure, poor separation of duties, poor accounting for cash income and weak controls over assets. Twelve recommendations have been made and agreed to improve these areas.

**PHD 1501 – Public Health Employees and Budget Management – July 2014.** This review focussed on ensuring that employees transferred in to the Authority in 2013 had been transferred on the correct pay grades and that effective budgets had been set up for Public Health and that these were being managed effectively. Three key concerns were identified. Employee data had not been obtained promptly from the NHS, and some was incorrect. Payroll reports were not being regularly reviewed. There were a number of issues around accessing the Business Management System and provision of training to ensure effective budget monitoring. Six recommendations have been made and agreed.

**XC 1501 – Corporate Procurement follow up – September 2014.** Although some progress had been made in implementing the recommendations agreed at the previous audit, there were a number of areas still requiring action. In particular, there was further work needed on improving the level of compliant orders, implementation of a revised procurement strategy, development of performance information and improved monitoring of the implementation of purchasing category strategies. Some of the agreed recommendations had been placed on hold at the time of the audit including:

- establishment of a commissioning and commercial board
- initiation of a project to address the corporate risk of supply chain failure

Eight recommendations have been made and agreed to address the concerns.

**ASC 1513 – Framework-i Data Quality – February 2015.** The key concern was that audit testing identified a number of differences between long term care packages recorded on Framework-i and Abacus. The last review of long term care data was carried out in March 2013 as there have been changes to the responsibility for reconciling the information in the two systems. This is now the responsibility of Adult Care Financial Services. A reconciliation has now been completed and will be carried out annually in January each year.

**School Budget Share audits.** During the year, there were three schools where a limited assurance audit opinion was provided. The audits of school budget share cover a broad range of areas including governance, expenditure, income, assets and information. Reports are provided to the Headteacher and the Chair of Governors for action.

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