

AGENDA ITEM: 6 Page nos. 1-35

Meeting	Audit Committee
Date	16 November 2006
Subject	Interim Internal Audit Annual Report 2006-7
Report of	Chief Internal Auditor
Summary	The Committee is asked to note the 2006-7 Interim Internal Audit Annual Report and appendices.

Officer Contributors	Chief Internal Auditor
Status (public or exempt)	Public
Wards affected	N/A
Enclosures	<p>Appendix A: 2006/7 Interim Internal Audit Annual Report</p> <p>Appendix B: 2006/7 Internal Audit Detailed Risk Analysis Summary</p> <p>Appendix C: 2006/7 Internal Audit Performance Indicators</p> <p>Appendix D: 2006/7 Internal Audit Annual Audit Plan Update</p>
For decision by	Audit Committee
Function of	Council
Reason for urgency / exemption from call-in (if appropriate)	N/A

Contact for further information: Michael Bradley, Chief Internal Auditor 020 8359 7151

1 RECOMMENDATIONS

- 1.1 That the Committee note the contents of the report and the actions being carried out by the Internal Audit team to address deficiencies.**
- 1.2 That the Committee consider whether there are any areas on which they require additional action.**

2 RELEVANT PREVIOUS DECISIONS

- 2.1 The Audit Committee on 4th April 2006 included in the work programme for 2006/7, the Interim Internal Audit Annual Report for 2006/7.
- 2.2 The Audit Committee on 15 February 2006, having noted the Internal Audit 2004-5 Annual Report Update, instructed the Chief Internal Auditor, in future, to provide progress reports to the Committee on any areas where, in his professional opinion, no significant progress has been made by management in addressing audit findings, and that, in such circumstances, the Chief Internal Auditor be required to bring forward recommendations to the Committee (which it might accept or reject) on possible courses of action to achieve the required progress, which could include in exceptional circumstances calling the relevant Head of Service and/or Cabinet Member to attend and explain the situation to the Committee.

3 CORPORATE PRIORITIES AND POLICY CONSIDERATIONS

- 3.1 The Council is 'committed to managing the Council efficiently, getting the best value for money and investing in services that matter most to our residents.' (Corporate Plan).

4 RISK MANAGEMENT ISSUES

- 4.1 The purpose of the Interim Internal Audit Annual Report 2006/7 is to highlight to the Chief Executive, Audit Committee, lead member, Corporate Management Team and External Audit the findings of Internal Audit work conducted in 2006/7 (this will include some work carried forward from 2005/6).
- 4.2 The report identifies those areas which are of significant risk in the work undertaken by Internal Audit during this period.

5 EQUALITIES AND DIVERSITY ISSUES

- 5.1 It is an overriding principle that services provided to the whole community represent value for money in terms of quality, efficiency and effectiveness.

6 FINANCIAL, STAFFING, ICT AND PROPERTY IMPLICATIONS

- 6.1 None directly as a result of this report but it is for Directors and Heads of Service to determine whether addressing any of the risks identified by internal audit reports will require additional resources.

7 LEGAL ISSUES

- 7.1 None

8 CONSTITUTIONAL POWERS

- 8.1 Constitution Part 3 Paragraph 2 details the functions of the Audit Committee including “To consider the Head of Internal Audit’s annual report and opinion, and a summary of internal audit activity (actual and proposed) and the level of assurance it can give over the Council’s corporate governance arrangements”.

9 BACKGROUND INFORMATION

Introduction

- 9.1 The report provides summary details of all Internal Audit reports which have been agreed and finalised with clients as at 16 October 2006. The report also identifies and gives more detail on those areas which are of significant risk. This is a planned report within the 2006/07 work programme for this Committee.

Executive Summary

- 9.2 Although it is impractical to give an overall opinion on the control environment, generic control weaknesses are identified in the analysis document at Appendix B. As can be seen, the most recurring areas of weakness are:

- Either no or inadequate policies and procedures (21 instances out of a total 137 reported risks made).

Findings in this area do not necessarily mean that policies and/or procedures do not exist but that improvements or additions to existing policies and/or procedures may be required.

The generic risks that result from these omissions include potentially: lack of consistency; standards not being set, understood or complied with; loss of knowledge due to staff changes; increased training time for new staff.

- Inadequate authorisation procedures (13/137)

Lack of adequate authorisation procedures can bring exposure to decisions being taken outside delegated limits, budgets being under inadequate control and potential fraud and irregularity

- Inadequate data entry arrangements (12/137)

The generic risks that result from these omissions include potentially: ineffective decision making based on inadequate information; adverse external inspection finding on data integrity.

- The procedures established are not maximising returns on the Council's assets (12/137)

9.3 We have agreed management action to address weaknesses recorded in the respective reports, which, if implemented, will improve the overall control environment.

9.4 28% of risks were assessed by internal audit as 'Priority 1', signifying that there was a 'significant risk that either objectives will not be met efficiently and effectively or that fraud or irregularity is unlikely to be prevented or detected'.

9.5 72% of risks were 'Priority 2', signifying 'only limited assurance that objectives will be met efficiently and effectively and that fraud or irregularity will be prevented or detected'.

Follow-ups

9.6 All Internal Audit work is followed up as a matter of course. The interim annual report provides summaries of the findings at follow-up audits. Follow-ups indicate how the level of audit assurance has changed as a result of management implementation of agreed actions. Details of the assurance revisions on the 15 follow-ups conducted in the report period are detailed below. It is encouraging that 11 of the areas are now at a 'satisfactory' level of assurance and this is a marked improvement in this area. Four remain at 'limited' indicating that further management action is required to fully implement agreed actions or mitigate identified risks.

Analysis of Assurance Levels on Follow-up	No.
No assurance still no assurance	0
Limited assurance still limited assurance	3
No assurance to limited assurance	1
No or limited assurance to satisfactory assurance	8
Satisfactory assurance still satisfactory assurance	3
Total	15

Adult Social Services

9.7 Recent Internal Audit work in Adult Social Services has resulted in a number of final audit reports which have identified significant control weaknesses. These include Direct Payments, Contract Management, Learning Disabilities, BVPIs and the Strategic Health Partnership. Final reports have been issued with agreed action plans on each of these and follow-up visits have been scheduled. To try to assist in improving the control environment in this area, the following steps have been taken (after close consultation with the Head of Service):

- a Senior Principal Auditor has been seconded to the service to provide consultancy advice and guidance on addressing some of the significant risk areas. The remit of this secondment includes providing advice and guidance on improving the risk and control arrangements in Direct Payments, Risk Management, the Red Cross Contract, the Meals on Wheels contract and Data Quality. (It should be noted also that a 'no assurance report on BVPIs and data quality has recently been turned around to a 'satisfactory assurance'.) The auditor is also closely involved with the Core Remodelling Programme (see below) which will seek to address the weaknesses in Contract Management amongst other key areas such as procurement and commissioning.
- the audit plan for the remainder of 2006/7 has been redefined. The audit resource will be allocated to a programme of work entitled the 'Core Remodelling Programme' which the service has identified as a means of tackling inherent procedural deficiencies as well as preparing for a soon to be significantly restructured service. The planned audit resource will be targeted at inputting to the risk and control issues arising from new and developing policies, procedures and structures.

We are informed that a detailed strategy and implementation plan for achieving completion of core remodelling by the end of March 2007 is in preparation and will be agreed by the Social Services Senior Management Team in early November 2006. Internal audit is contributing to the development of the strategy and plan through the seconded auditor to ensure that proposals effectively address the areas of weakness identified through audit work, and that the programme plan is effectively controlled.

Corporate Governance and Risk Management

Corporate Governance

9.8 We conducted a corporate governance review in 2002-3. The follow-up review was completed in 2003-4 and concluded that significant improvements had been made but identified that further improvements were required regarding performance management, risk management and financial systems.

9.9 We are currently at the planning stage of an audit of corporate governance which was included in the annual audit plan for 2006/7. This is currently on

hold until the proposed Directorate of Corporate Governance is formally in operation and we agree a way forward with the Director.

- 9.10 The proposed creation of the Directorate of Corporate Governance presents opportunities to strengthen and enhance the Council's arrangements in this area. The Chief Internal Auditor post will report to the Director of Corporate Governance under the proposed new arrangements, but will also have the ability to report direct to the Chief Executive. Arrangements for audits internal to the new Directorate will be agreed with the external auditors.

Risk Management

- 9.11 We undertook a formal audit of the processes and arrangements in place to deliver an embedded risk management structure in 2003-4. The overall conclusion was limited assurance that objectives would be achieved as implementation was at an early stage. The Council's external auditors, Robson Rhodes, conducted a further full audit of Risk Management in 2005-6 which included following up the recommendations made in the Internal Audit report. We have relied on the work of external audit in this area. External Audit's final report came to the conclusion that:

'The current arrangements and processes form a good foundation for further developing risk management so that the areas for improvement identified during our review can be addressed.'

- 9.12 The action plan from that review is being taken forward by the newly assigned Corporate Risk Manager. We are currently at the fieldwork stage of the audit of corporate governance included in the annual audit plan for 2006/7.
- 9.13 Since the publication of this report the Resources Directorate has designed and implemented a control framework to support the development of the annual Statement of Internal Control (SIC). This requires every service to complete an 'Internal Control Checklist' which is focussed on the key generic risks to all services as well as a 'Mini-SIC' which requires Heads of Service to certify that their risk management and governance arrangements are satisfactory. The mini- SIC also highlights any significant control breaches in the year of coverage.
- 9.14 These arrangements have raised the profile of risk management across the Council, improved understanding and provided an auditable framework. The framework has been recognised by both ourselves and the External Auditors as a significant step forward in the overall control environment of the Council. Internal Audit will formally review risk management again in quarter 3 of 2006-7.
- 9.15 As part of our contribution to embedding risk management, Internal Audit have adopted a new approach to reporting. From 1 April 2005, we stopped making recommendations in reports, instead highlighting the risk associated with the finding from the audit. The management action required to address this risk is then discussed and agreed at the relevant exit meeting. We remain flexible,

however, and when clients request recommendations from us, we provide them as 'suggested recommendations'. We will be formally reviewing this approach in 2006/7 although feedback so far has been almost entirely positive.

10 LIST OF BACKGROUND PAPERS

10.1 None.

Legal: JEL
CFO: CM

Appendix A

Interim Internal Audit Annual Report 2006/7

For a copy of this appendix please telephone 020 8359 2205

Internal Audit Performance Indicators 2006-7 @ 16.10.06

PI Ref	PERFORMANCE INDICATOR	TARGET 2006/07 (annual & cumulative)	Position at end of:			
			Q1 2006/07	Q2 2006/07	Q3 2006/07	Q4 2006/07
1	Percentage of 2006/07 audit plan completed compared to what was planned.	92% This is the combined figure for systems, follow-ups and projects.	2% complete or at draft report 23% at various stages of work in progress	16% complete or at draft report plus 29% at various stages of work in progress		
2	Percentage of Audit reports followed up within 12 months of issue of final report	100%	0% complete or at draft report 8% at various stages of work in progress	13% complete or at draft report plus 25% at various stages of work in progress		

2006/07 Annual Audit Plan Update @ 16/10/06

Notes:

1. Audit work highlighted in **bold** is additional work not shown on original 2006/07 Audit Plan which includes:

Newly commissioned work 2006/07

Work carried forward from 2005/06

Work deferred from 2005/06

2. Under 'Original Quarter Planned' numbers in brackets indicate original start quarter for jobs which have been moved.

3. Under 'Title of Audit/Project' titles in italics indicate that the audit has been renamed.

4. Under 'Job Type' the key is as follows:

S = System

KS = Key System

KC = Key Control

F = Follow-up

P = Project

V = Probity Visit

5. Under 'Status' the key is as follows:

PL = Planning stage

FW = Fieldwork stage

DR = Draft Report stage

FR = Final Report stage

ML = Management Letter

CF = Carry Forward job

TOR = Terms of Reference

Service	Original Quarter Planned	Title of Audit/Project	Job Type	Status
CORPORATE SUPPORT including Corporate Performance Office, Consultation & Communications				
CPO	1	Central Complaints follow-up	F	Issued 16/10/06 (deferred from 2005/06)
CPO	2	BVPIs (Community Services) follow-up	F	Issued 06/10/06
CPO	2	Community Strategy (<i>Community Plan</i>)	S	PL stage
CPO	2	Consultation	S	FW stage
CPO	2/3	Golden Thread	S	FW stage
CPO	2/3	Performance & Policy Cycle	S	FW stage
CPO	3	LPSA Claim (Probity audit)	V	PL stage
CPO	4	Constitution 05/06 follow-up	F	PL stage
CPO	4 (2)	Corporate Governance 06/07	KC	Not started
CPO	4 (3)	Partnership Arrangements 06/07	KC	Not started
CPO	2	BVPIs	S	Cancelled due to change of approach to auditing data quality.
LAW & PROBITY including CAFT, Democratic Services, Elections & Land Charges, Legal, Overview & Scrutiny and Registrars				
Legal	4	Money Handling follow-up	F	Not started
CAFT	3	Business Continuity 06/07	S	Not started
CAFT	3	Emergency Planning	S	Not started
CAFT	4 (3)	Money Laundering	S	Not started
DS	CF 2005/06	Constitution	S	Issued 05/07/06
DS	4	RDT System follow-up	F	Not started
E&LC	4	General Elections follow-up	F	Not started
E&LC	4	Municipal Elections	S	Not started
Reg	4	Births, Deaths & Marriage Certificates follow-up	F	PL stage
RESOURCES: STRATEGIC SERVICES including Strategic Finance, SPT, Strategic HR, IS Strategy and Property Services				
SF	3	Treasury Management follow-up	F	FW stage
SPT	CF 2005/06	Letting of Contracts/DPRs	S	Issued 21/06/06
SPT	2	Central Contracts Monitoring Unit	S	PL stage
SPT	4	Letting of Contracts/DPRs follow-up	F	Not started

Service	Original Quarter Planned	Title of Audit/Project	Job Type	Status
Strat HR	CF 2005/06	Safer Recruitment	S	Final issue deferred until completion of Recruitment Phase I audit
Strat HR	2	Use of Consultants follow-up	F	PL stage
Strat HR	3	Attendance Management	S	FW stage
Strat HR	3	Human Resources Strategy	S	Not started
Strat HR	4	Safer Recruitment follow-up	F	Not started
Strat HR	4	Equalities follow-up	F	Cancelled as briefing document only issued i.e. no recommendations
IS Strat	4	IS Development Systems follow-up	F	Not started
IS Strat	4	IS/IT Strategy follow-up	F	PL stage
PS&V	2	Management of HRA Shops follow-up	F	FW stage
PS&V	3	Accommodation Strategy	S	PL stage
PS&V	3	Property Asset Management	S	Not started
RESOURCES: SHARED SERVICES including Shared Service Centre, Infrastructure & IS Ops, Revenues, Finance Support Services, Corporate Services and Shared HR Services				
SSC	1	Document Management Systems follow-up	F	Issued 03/10/06
SSC	3 (2)	Competency Centre	S	Not started
SSC	3	Content Management System follow-up	F	PL stage
SSC	3	Modernising Our Infrastructure 06/07 follow-up	F	Not started
SSC	Closed	Modernising Core Systems 06/07	P	ML2 issued 17/06/06 (Phase II: Review Post Project Closure)
SSC	Closed	Modernising Our Infrastructure 06/07	P	ML2 issued 06/09/06 (Project Progress)
SSC	3	Electronic Social Care Records 05/06 project follow-up	F	Cancelled as no recommendations in original project
SSC	4	Service Desk 06/07 project follow-up	F	Cancelled as project cancelled
SSC	Ongoing	Service Desk 06/07	P	Cancelled as now to be reviewed in the Competency Centre audit
I&IS Ops	1	E-mail 06/07	S	DR stage (deferred from 2005/06)
I&IS Ops	1	Physical and Environmental Review	S	FW stage (deferred from 2005/06)
I&IS Ops	1	Service & Patch Management (Upgrade Control)	S	FW stage (deferred from 2005/06)
I&IS Ops	2	Computer Misuse and the Law 06/07	KC	FW stage
I&IS Ops	2	Mobility follow-up	F	FW stage
I&IS Ops	2	Operating Systems follow-up	F	FW stage
I&IS Ops	3	IT Assets Management and Disposals	S	FW stage
I&IS Ops	4	E-mail follow-up	F	Not started
I&IS Ops	4 (2)	Freedom of Information Act 05/06 follow-up	F	Not started
I&IS Ops	4	Infrastructure	S	Not started

Service	Original Quarter Planned	Title of Audit/Project	Job Type	Status
I&S Ops	4	Physical and Environmental Review follow-up	F	Not started
I&S Ops	4	Service & Patch Management follow-up	F	Not started
Revs	CF 2005/06	Debt Management/Debtors 05/06	KS	Issued 27/07/06
Revs	1	Debtors Balance Sheet	S	Issued 11/10/06
Revs	2	Bailiffs follow-up	F	PL stage
Revs	2	Cash Collection Axis System follow-up	F	Not started
Revs	3	Accounts Receivable: Income & Debt Management	KS	Not started
Revs	3	Council Tax 06/07	KS	Not started
Revs	3	Council Tax 05/06 follow-up	F	Not started
Revs	3	Debt Management/Debtors 05/06 follow-up	F	Not started
Revs	3	NNDR/Business Rate 06/07	KS	Not started
Revs	3	NNDR/Business Rate 05/06 follow-up	F	Not started
Revs	Closed	Pericles: Council Tax 06/07	P	ML3 issued 04/07/06 (Conversion)
Revs	Ongoing	Grants 06/07	P	Cancelled due to restructure & HoS request.
FSS	CF 2005/06	BACs 05/06	S	Issued 21/06/06
FSS	CF 2005/06	Budgetary Control 04/05 follow-up	F	Issued 28/09/05
FSS	CF 2005/06	Cashbook Reconciliation & Banking (KC) 05/06 inc 04/05 f-up	KS + F	Issued 21/06/06
FSS	CF 2005/06	Creditors 05/06 inc 04/05 follow-up	KS + F	Issued 21/06/06
FSS	CF 2005/06	Financial Systems & General Ledger 05/06	KS + F	Issued 11/09/06
FSS	CF 2005/06	Valuation & Accounting for Fixed Assets	F	Issued 23/05/06
FSS	CF 2005/06	VAT 05/06 inc 04/05 follow-up	S + F	Issued 04/07/06
FSS	1	Creditors: Balance Sheet	S	Issued 27/09/06
FSS	1	P-Cards	S	Issued 08/08/06 (deferred from 2005/06)
FSS	2	Milly Apthorpe 06/07	V	Issued 09/08/06
FSS	2	School Balances: Scheme for Financing	S	Issued 09/10/06
FSS	3	BACs 05/06 follow-up	F	Not started
FSS	3	Capital Expenditure	S	Not started
FSS	3 (2)	Fixed Assets	KS/KC	Not started
FSS	3 (1)	Stock Systems	KS/KC	Not started
FSS	4	Accounts Payable: Payments	KC	Not started
FSS	4	Accounts Payable: Payments 05/06 follow-up	F	Not started
FSS	4	Banking follow-up	F	Not started
FSS	4 (1)	Budgetary Control 06/07	S	Not started
FSS	4	Cashbook Reconciliation	KC	Not started
FSS	4	Cashbook Reconciliation 05/06 follow-up	F	Not started
FSS	4	Financial Systems & General Ledger 05/06 follow-up	F	Not started
FSS	4	P-Cards follow-up	F	Not started

Service	Original Quarter Planned	Title of Audit/Project	Job Type	Status
FSS FSS	4 (3) Ongoing	VAT 05/06 follow-up Debt Management Strategy 06/07	F P	Not started PL stage
Corp Serv	3 (2)	Risk Management	S	PL stage
Shared HR Shared HR Shared HR Shared HR Shared HR Shared HR Shared HR	CF 2005/06 2 (1) 3 4 4 4 (3) 4 Ongoing (3)	Payroll 05/06 inc 04/05 follow-up Recruitment Phase I Teacher's Pensions further follow-up LG Pensions Service 06/07 LG Pensions Service 05/06 follow-up Payroll 05/06 follow-up Recruitment follow-up Devolved HR Operations	KS + F S F KC F F F P	Issued 19/10/06 FW stage Not started Not started Not started Not started Not started Not started
Shared HR	3	Payroll 06/07	KC	Deferred to 2007/08 as 2005/06 audit not yet finalised
RESOURCES: ORGANISATIONAL DEVELOPMENT & CUSTOMER SERVICES including Customer Services, Organisational Dev't & Change Management and Information Observatory				
CS CS CS	3 (2) 3 4 (3)	Customer Care e-Government follow-up Web Content Management	S F S	Not started PL stage Not started
I Obs I Obs I Obs	3 4 Ongoing	Shared Information and Business Intelligence Project Support IS Follow-up Review 06/07	S S P	Not started Not started Position Statement 2 at FW stage
CHILDREN'S SERVICES: Children & Families and Education				
Director CS	3	Children's Act 06/07	S	Not started
C&F C&F C&F	3 4 (3) 4	Child Protection Fostering Looked After Children 06/07	S S S	Not started Not started Not started (deferred from 2005/06)
C&F	3	Looked After Children follow-up	F	Deferred to Q4 07/08 as original audit was deferred from 2005/06
ED ED	CF 2005/06 CF 2005/06	Education Finance Research & Management Information I	S S	FR stage Issued 17/05/06

Service	Original Quarter Planned	Title of Audit/Project	Job Type	Status
ED	CF 2005/06	Teacher's Pensions 04/05 follow-up	F	Issued 13/02/06
ED	1	Schools Asset Management	S	FW stage
ED	2	Development and Consultancy	S	DR stage
ED	2	SEN Budget and Contract	S	FW stage
ED	2	Stock Management	S	Not started
ED	3	Catering	S	Not started
ED	3	Mngt Info Arrangements in Youth Service & Early Years	S	PL stage
ED	3	Use of Premises	S	Not started
ED	4	Education Finance follow-up	F	Not started
ED	4	HR Data from Schools	S	Not started
ED	4	Research & Management Information I follow-up	F	Not started
ED	Ongoing (2)	Human Resources Traded Services	S	TOR agreed
ED	Ongoing	Primary Schools Capital Programme 06/07	P	TOR agreed
ED	4	Performance Mngt of SEN Specialist Service	F	Cancelled as original audit was cancelled
COMMUNITY SERVICES: Adult Social Services, Housing & Strategic Development Unit				
ASS	CF 2005/06	Community Care Income	S	DR stage
ASS	CF 2005/06	Recruitment & Retention	F	Issued 04/07/06
ASS	CF 2005/06	Strategic Planning & Health Partnership	S	Issued 14/09/06
ASS	1	Learning Disability	KC	DR stage
ASS	4 (1)	ASS Income and Assessment	S	On hold due to Core Remodelling Programme
ASS	4	ASS Income follow-up	F	On hold due to Core Remodelling Programme
ASS	4 (2)	Community Care Grant System follow-up	F	On hold due to Core Remodelling Programme
ASS	4 (1)	Data Capture	S	On hold due to Core Remodelling Programme
ASS	4	Direct Payments follow-up	F	On hold due to Core Remodelling Programme
ASS	4	Electronic Social Care Records	S	On hold due to Core Remodelling Programme
ASS	4	Homecare	S	On hold due to Core Remodelling Programme (deferred from 2005/06)
ASS	4 (3)	Information Management/SWIFT follow-up	F	On hold due to Core Remodelling Programme
ASS	4 (2)	Reviews (<i>Reviewing Team</i>)	S	On hold due to Core Remodelling Programme
ASS	4	Strategic Planning & Health Partnership follow-up	F	On hold due to Core Remodelling Programme
ASS	Ongoing	Electronic Single Assessment Process 06/07	P	PL stage
ASS	Ongoing	Financial Management & Invoice Payments 06/07	P	On hold due to Core Remodelling Programme
ASS	4	Homecare follow-up	F	Deferred to 2007/08 as audit moved to Q4 06/07
ASS	4	Reviews (<i>Reviewing Team</i>) follow-up	F	Deferred to 2007/08 as audit moved to Q4 06/07
ASS	4	Procurement & Contract Management follow-up	F	Cancelled as ML will be followed up during Core Remodelling Programme

Service	Original Quarter Planned	Title of Audit/Project	Job Type	Status
HSG	CF 2005/06	Housing Rents 05/06 (KC)	KS	Issued 16/10/06
HSG	1	Barnet Homes Monitoring follow-up	F	FW stage
HSG	2	Decent Homes Investment Programme	S	FW stage
HSG	2	Home Ownership	S	PL stage
HSG	2 (1)	Housing Needs and Resources	S	FW stage
HSG	2	Rent Deposit Schemes	KC	DR stage
HSG	3	Affordable Housing follow-up	F	PL stage
HSG	3	Housing Benefits 06/07	KS	Not started
HSG	3	Housing Benefits 05/06 follow-up	F	Not started
HSG	3	Housing Rents follow-up	F	Not started
HSG	3	Housing Revenue Account	S	Not started
HSG	4	Housing Strategy & Performance	S	Not started
HSG	Closed	Pericles: Housing Benefit 06/07	P	ML3 issued 04/07/06 (Conversion)
SD	Ongoing	Cricklewood & Brent Cross Regeneration 06/07	P	Not started
SD	Ongoing	Grahame Park Regeneration 06/07	P	TOR for 06/07 being agreed
SD	Ongoing	Stonegrove Regeneration 06/07	P	Not started
SD	Ongoing	West Hendon Regeneration 06/07	P	Not started
ENVIRONMENT: Environment & Transport and Planning & Environmental Protection				
E&T	CF 2005/06	ECT Contract Monitoring	S	Issued 11/09/06
E&T	CF 2005/06	Rechargeable Works & Other Income	S	Issued 16/10/06
E&T	CF 2005/06	Street Enforcement Service	S	Issued 21/06/06
E&T	1	Green Space	S	DR stage
E&T	1 (2)	Grounds Maintenance follow-up	F	DR stage
E&T	1	Parking Unit Project follow-up	F	Issued 19/10/06
E&T	1	Stores	S	Issued 13/10/06
E&T	2	Refuse Commercial: Trade Waste	S	PL stage
E&T	2	Winter Maintenance	S	DR stage
E&T	3	Graffiti	S	Not started
E&T	3	Parking Control 06/07	KC	Not started
E&T	3	Parking Control 04/05 (completed January 06) follow-up	F	Not started
E&T	3 (1)	Public Transportation and Traffic Management	S	Not started
E&T	3	Street Enforcement Service follow-up	F	Not started
E&T	3	TMA 2004	S	PL stage
E&T	4	Transport	S	Not started
E&T	4	Transport for London 05-06 follow-up	F	PL stage
E&T	4 (3)	Waste Management 2006/07 (<i>Waste Minimisation</i>)	S	PL stage

Service	Original Quarter Planned	Title of Audit/Project	Job Type	Status
E&T	4	Income for Works & Services follow-up (<i>Rechargeable Works & Other Income</i>)	F	Deferred to Q1 2007/08 as 2005/06 audit not yet finalised.
E&T	4	Recycling (<i>ECT Contract Monitoring</i>) follow-up	F	Deferred to Q1 2007/08 due to agreed action implementation dates.
E&T	Closed	PFI Roads, Pavements & Streetlights 06/07	P	Closed as no further IA input required
P&EP	1	Planning Service (further) follow-up	F	Issued 27/09/06
P&EP	1	Works in Default	S	DR stage
P&EP	2	Regulatory Services follow-up	F	Issued 16/10/06
P&EP	2	Trading Standards f-up	F	Issued 08/09/06
P&EP	3	Building Control	S	PL stage
P&EP	3	Licenses follow-up	F	FW stage
P&EP	Ongoing (1)	Hendon Cemetery & Crematorium	P	Not started