

APPENDIX B

AUDIT REVIEW	ASSURANCE LEVEL	ISSUES NOTED
Theatres Reconciliations	Performing Inadequately	<ul style="list-style-type: none"> • Reconciliations not carried out on a monthly basis. • Variances required investigating. • No evidence retained of checks being made.
Information Governance – Records Management	Performing Inadequately	<ul style="list-style-type: none"> • General lack of awareness and understanding, especially that digital documents must be treated in the same way as hard copies. • Retention and Disposal Schedule not being followed. • Policies and guidance only in draft. • Retention and Disposal Schedule in need of review. • No disposal dates noted on documents – especially in W2. • No documented filing or naming conventions.
Housing and C. Tax Benefits	Performing Well	<ul style="list-style-type: none"> • Claims not reviewed on a periodic basis due to lack of resources. • Evidence of benefit applications closed without being correctly actioned. (Two cases identified)
Project Management Controls	Performing Adequately	<ul style="list-style-type: none"> • No clarity of how to decide if a piece of work should be classed as a project and then approved. • Lack of business cases written for projects. • Project workbook (guidance) was not used for projects. • Lack of project plans. • Lack of timetables for projects • Post Implementation Reviews not being carried out and therefore “lessons learned” not recorded. • Covalent was not used to document projects.
Cafi Creditors	Performing Well	<ul style="list-style-type: none"> • Records being retained beyond the limit set in the Retention and Disposal Schedule.

APPENDIX B

AUDIT REVIEW	ASSURANCE LEVEL	ISSUES NOTED
Creditors	Performing Well	<ul style="list-style-type: none">• Late completion of Goods Received Notes by departments.• Invoices being delivered to departments leading to delay in putting them onto the system for payment.• Large numbers of new creditors continue to be set up.