

Directorate of Audit, Risk and Assurance Final Reports Issued 1st Quarter 2010/11

Audit Title	Report Dates	Overall Opinion	Areas of Improved Control	Continuing Areas for Improvement	Recommendations and Progress
Management of Additional Funding Follow Up	Draft: April 2010 Final: May 2010	The overall control framework has improved and controls are generally operating effectively.	<ul style="list-style-type: none"> • Introduction of a Partnership Strategy. • Introduction of Guide to Partnership Working. • Grants database maintained by Strategic Finance containing details of the main funding streams and contacts. • Funding allocated to business groups and increased transparency on budget lines. 	<ul style="list-style-type: none"> • Operating procedures to support the Partnership Strategy framework. • Finalise systems for dealing with ad hoc income. 	Of the nine original recommendations, 5 medium risk have been implemented, 3 medium risk partially implemented, and the 1 high risk recommendation partially implemented (now reclassified as medium risk).
Repair and maintenance of covert vehicles Follow Up	Draft: March 2010 Final: May 2010	Significant improvement.	Restricted Report	Restricted Report	Of the 24 medium risk recommendations made, 16 have been implemented, and four partially implemented. The outstanding recommendations are due to be completed by 30 June 2010.
SCD Business Support Follow Up	Draft: March 2010 Final: May 2010	Although the overall control framework has improved, further improvement is needed.	<ul style="list-style-type: none"> • Budgetary control framework. • Roles and responsibilities clearly defined. • Regular independent data checks are carried out. • Systems for processing local accounts and police staff overtime payments. 	<ul style="list-style-type: none"> • Supervision and review of expense claims. • System for maintaining inventories and assets. • Circulation of SMT minutes and actions. 	Of the 27 agreed medium risk recommendations, 15 have been implemented fully, four partially, seven remain outstanding and one is no longer applicable.