

Internal audit opinions for work delivered between April 2010 and October 2010

| Department | Opinion on the control framework (definitions are given at the bottom of the table) | | |
|-----------------------|--|------------|------------|
| | Appropriate | Incomplete | Inadequate |
| Adult Services | Budgetary control Safeguarding Travel and subsistence Swift application review 2 residential and nursing homes 2 learning disability homes | | |
| | Work in progress: <ul style="list-style-type: none"> • Carers service • Clients personal account arrangements • Debtors and cash income • One residential home • Health partnerships • Quality outcomes and contract monitoring • Utilities themed review • Unannounced visits | | |

| Department | Opinion on the control framework (definitions are given at the bottom of the table) | | |
|------------------|---|------------|------------|
| | Appropriate | Incomplete | Inadequate |
| Chief Executives | Pay protection Contract procedures Equal pay claims Corvu application review | | |
| | Work in progress: <ul style="list-style-type: none"> • Debtors • Creditors • Resourcing Centre testing in progress • Organisational management (HR) • Website content management | | |

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|----------------------------|---|------------|------------|
| | Appropriate | Incomplete | Inadequate |
| Children's Services | Governor services Education financial services Admissions Petty cash CAMHS commissioning partnership Departmental HR Unaccompanied asylum seeking children Hampshire music service follow up Inclusion Admissions application review 32 primary schools 5 secondary schools 1 children's centre 11 Financial management in schools assessments | | |

| Department | Opinion on the control framework (definitions are given at the bottom of the table) | | |
|---|---|----------------------|------------|
| | Appropriate | Incomplete | Inadequate |
| | <p>Work in progress:</p> <ul style="list-style-type: none"> • Themed audit – Cluster funds in schools • Themed audit – Debtor management in schools • Themed audit – Community activities in schools • 12 establishment audits • 3 FMSiS assessments • Care Leavers • Children’s Centres • Departmental Creditors • Direct Payments • Post 14 | | |
| Culture, Communities and Rural Affairs | Departmental payroll Materials fund West End arts centre Mobile libraries Marketing database Spydus application review MODES application review | Inventory management | |

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|--------------------|--|------------|------------|
| | Appropriate | Incomplete | Inadequate |
| | Work in progress: <ul style="list-style-type: none"> • Debtors and cash income • Staunton Country Park | | |
| Environment | Abandoned vehicles Highways HQ – street lighting currency of contract Transport for South Hampshire Mobisoft application review | | |
| | Work in progress: <ul style="list-style-type: none"> • Departmental debtors • Departmental payroll • Winter maintenance • Developer contributions • Waste disposal • PUSH • Street lighting application review • EMS application review • CAMIS grant claim | | |

| Department | Opinion on the control framework (definitions are given at the bottom of the table) | | |
|--|--|------------|------------|
| | Appropriate | Incomplete | Inadequate |
| Property, Business, Regulatory and IT | Departmental review (property and regulatory computer review) IT costing and charging Departmental travel and subsistence Property management – schools Business continuity Computer suite Information security management Capacity planning and management | | |

| Department | Opinion on the control framework (definitions are given at the bottom of the table) | | |
|------------|--|------------|------------|
| | Appropriate | Incomplete | Inadequate |
| | <p>Work in progress:</p> <ul style="list-style-type: none"> ▪ County supplies budgetary control ▪ IT budgetary control ▪ Use of consultants ▪ Facilities management ▪ Term engineering contracts ▪ Currency of contract ▪ HPSN ▪ Website management ▪ SAP security and access control ▪ Backup and recovery routines | | |

| Department | Opinion on the control framework (definitions are given at the bottom of the table) | | |
|------------------|---|------------|------------|
| | Appropriate | Incomplete | Inadequate |
| County Treasurer | Central capital programme monitoring SAP main accounting Departmental creditors Members expenses AXISE application review SAP accounts receivable Pension fund valuation Externally managed investments/pension fund management and investments Social care financial investments MKI application review A4W application review | | |

| Department | Opinion on the control framework (definitions are given at the bottom of the table) | | |
|------------|--|------------|------------|
| | Appropriate | Incomplete | Inadequate |
| | Work in progress: <ul style="list-style-type: none"> ▪ SAP accounts payable ▪ Cheque printing ▪ Payroll technical ▪ Pension contributions deductions ▪ Pensions transfers ▪ AXISe interfaces follow up ▪ Central loans and investments ▪ Cheqflow application review | | |

Audit opinion definitions

- Appropriate** Sufficient controls exist which manages the significant risk identified in an effective and efficient manner.
- Incomplete** There is one or more key controls missing, therefore there is a need to introduce additional controls to manage the risk to the organisation.
- Inadequate** Controls are considered to be insufficient to meet the risk, with the absence of at least one critical control mechanism. Failure to improve controls could lead to increased risk of major loss or embarrassment to the organisation.