

Key to overall opinion

Control design and control operation opinions are considered together to form the overall opinion as follows:

Control design opinion	Good	Improvement required	Adequate	Good
	Adequate	Improvement required	Adequate	Adequate
	Improvement required	Improvement required	Improvement required	Improvement required
		Improvement required	Adequate	Good
		Control operation opinion		

Key to control design and control operation opinions

Individual control design and control operation opinions are reached as follows:

Control design opinion	Good	Adequate	Improvement required
Explanation	<p><i>The system has all required key controls</i></p> <p><i>If the controls are applied the system will consistently deliver the outcomes required of it</i></p>	<p><i>The system has most key controls required</i></p> <p><i>If the controls are applied the system will deliver most of the key outcomes required of it</i></p> <p><i>However there is opportunity to develop or add some controls to further improve the likelihood all required outcomes will be achieved</i></p>	<p><i>The system has a significant number of required key controls missing</i></p> <p><i>It is unlikely the system will deliver the key outcomes required of it with the current level of controls</i></p>
Control operation	Good	Adequate	Improvement required
Explanation	<p><i>All controls were found to be working consistently and effectively</i></p>	<p><i>Most of the controls were found to be working consistently and effectively</i></p> <p><i>However, there is an opportunity to apply controls, including at least one key control, more consistently</i></p>	<p><i>A significant number of key controls were not working consistently or effectively</i></p>

2011/12 Key Financial Systems Audit Opinions

Control design opinion	Good		<ul style="list-style-type: none"> • Housing Benefit 	<ul style="list-style-type: none"> • Council Tax • National Non-Domestic Rates • Treasury Management • Housing Rents 	
	Adequate				
	Improvement required	<ul style="list-style-type: none"> • General Ledger (Apr / Oct 11) & (Nov / Mar 12) • Accounts Receivable (Apr / Oct 11) • Accounts Payable (Apr / Oct 11) • Payroll (Apr 11 / Jan 12) & (Feb / Mar 12) 	<ul style="list-style-type: none"> • Older People Residential Care Income 		<ul style="list-style-type: none"> • Accounts Receivable (Nov 11 to Mar 12) • Accounts Payable (Nov 11 to Mar 12) • Accounts Receivable: Social Care Debt • Cash Receipting & Banking
		Improvement required	Adequate	Good	Not tested
	Control operation opinion				

Number of recommendations made

SYSTEM	PRIORITY 1	PRIORITY 2	TOTAL
COUNCIL TAX	1	4	5
NATIONAL NON-DOMESTIC RATES	0	7	7
HOUSING BENEFIT	2	6	8
GENERAL LEDGER (NOV 2011 TO MAR 2012)	6	3	9
ACCOUNTS RECEIVABLE (NOV 2011 TO MAR 2012)	5	6	11
ACCOUNTS RECEIVABLE, SOCIAL CARE DEBT	Process design is still evolving.		
ACCOUNTS PAYABLE (NOV 2011 TO MAR 2012)	4	9	13
PAYROLL (FEB TO MAR 2012)	Refer External Audit Report.		
CASH RECEIPTING AND BANKING	5	22	27
TREASURY MANAGEMENT	0	2	2
INCOME STREAM - OLDER PEOPLE IN RESIDENTIAL CARE	4	3	7
HOUSING RENTS (SOUTH ESSEX HOMES)	0	5	5
GENERAL LEDGER, ACCOUNTS RECEIVABLE, ACCOUNTS PAYABLE (APR TO OCT 2011) AND PAYROLL (APR 2011 TO JAN 2012).	No recommendations made as all these systems changed software platforms during 2011/12 and issues highlighted in previous years were to be addressed as part of this process.		
TOTAL	27	67	94