

APPENDIX 3: KEY THEMES ARISING FROM AUDIT REVIEWS

MANAGING SERVICE RISKS		
REPORT TITLE:	SOUTHEND ADULT COMMUNITY COLLEGE	
OBJECTIVE OF THE WORK:	At the request of the College's Principal, to assess whether there are robust financial and governance controls in place to provide an effective framework for financial planning, accountability and safeguarding public funds.	
REPORT ISSUED:	MAY 2013	
CONTROL ENVIRONMENT:	Improvement Required	
KEY THEMES ARISING:	<p>The college's current financial management actions are adequate but need to be strengthened to form a more formal documented framework of controls. This will provide greater assurance all required actions will continue to be taken consistently.</p> <p>Importantly this needs to demonstrate how the college complies with the Council's Financial Regulations and applicable finance-related policies as required by the Scheme of Delegation between the Council and the college.</p> <p>There is an opportunity to improve budget monitoring and reporting to include more forward-looking information.</p> <p>There are some good actions in place to make sure financial transactions are authorised and key reconciliations are undertaken. However they need to include greater separation of duties and independent oversight to ensure these actions continue to be undertaken consistently and appropriately.</p>	
RECOMMENDATIONS:	HIGH: 16	MEDIUM: 14
		TOTAL: 30

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MANAGING SERVICE RISKS			
REPORT TITLE:	LOCAL COUNCIL TAX SUPPORT SCHEME: MANAGING THE AMENDMENT OF THE IT SYSTEM		
OBJECTIVE OF THE WORK	To assess whether the changes needed to the Northgate IT system to implement the new local Council Tax reduction scheme for 2013/14 are effectively planned, tested and applied.		
CONTROL ENVIRONMENT	Good		
KEY THEMES ARISING:	The changes needed to the Northgate IT system to implement the new local Council Tax reduction scheme for 2013/14 were effectively planned, tested and applied.		
RECOMMENDATIONS:	HIGH: 0	MEDIUM: 0	TOTAL: 0

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MANAGING SERVICE RISKS	
REPORT TITLE:	AGRESSO, THE NEXT STAGE, PROJECT IMPLEMENTATION AND CHANGE MANAGEMENT
AUDIT APPROACH AND SCOPE:	<p>Internal Audit is working with officers in a ‘critical friend’ capacity to provide:</p> <ul style="list-style-type: none"> • for significant changes to existing functionality, an opinion (and where necessary any further recommended action) to the Change Advisory Board on whether the change management process is being effectively followed when any significant amendment is made to Agresso • feedback at key project milestones on whether the new functionality implemented in phase two is: <ul style="list-style-type: none"> • supported by appropriate testing plans that are followed • implemented in a controlled manner to ensure they work effectively and efficiently in the live system.
REPORT ISSUED	APRIL 2013
KEY THEMES ARISING:	<p>Improvements have been made with regard the project and resource planning framework.</p> <p>In particular, project plan templates are now in place which are being used as the project planning baseline for each discrete project. In addition, the progress of the production of project plans is now being discussed at project board level.</p> <p>The key challenges going forward are the completion of milestone plans for all projects, which then need to be used as the basis for more detailed week by week resource planning.</p> <p>A key post in the Agresso Support Team has recently become vacant. It is important that the person recruited to this role is an experienced and effective project management resource.</p> <p>Overall, whilst improvements have been made with regard project management, it is important that this momentum is maintained in order to ensure an adequate control framework is introduced.</p>