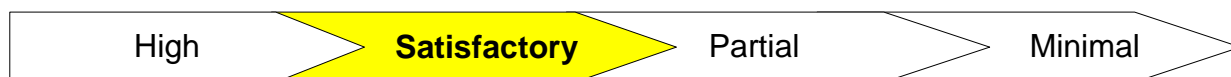


Appendix 2a: Audit Opinion and Themes

Assurance



Essential Living Fund

Objective

To assess whether there are robust procedures in place for the accurate, consistent, timely and appropriate award of grants from the Essential Living Fund (ELF) and that arrangements to monitor expenditure against the fund are effective.

Themes

The ELF scheme works in line with the published aims of the fund and the risks are generally, well managed. The awards made from the funds are subject to a robust review and appeal process and there is clear evidence of working with local agencies to assist eligible claimants.

Legal advice should have been sought prior to entering into the contract for Allpay cards in 2013, given the potential implications of some of its clauses relating to Know Your Customer (KYC) and payment scheme rules. Once this advice has been obtained, working practices will be revised as necessary.

Management reporting will be developed to show how claims or awards made support the delivery of the published aims of the ELF scheme.

Number of actions agreed: 4

IT Service Changes Benefits Realisation

Objective

To evaluate whether the required benefits from the recent ICT service re-structure and re-design of key operational processes have been defined, regularly measured and progress on delivery of them reported upon.

Themes

The rationale for the changes made to ICT staffing structures and operational processes was clearly documented although approximately half of the required benefits from the restructure could have been defined more specifically.

There is satisfactory evidence that the required benefits have been achieved. However, there could have been more formal and regular reporting to senior management on their delivery.

Number of actions agreed: 0