

**Progress on Audits - 2011/12 Assurance Work**

|  | <b>Status</b>             |   |
|--|---------------------------|---|
| <b>Fundamental Financial Systems</b>     |                           |   |
| Benefits                                 | Draft Report              |   |
| Local Taxes                              | Field work under way      |   |
| Fixed Assets                             | ToR agreed                |   |
| Creditors                                | Field work under way      |   |
| Debtors                                  | Field work under way      |   |
| Main Accounting System                   | ToR agreed                |   |
| Budgeting & Budgetary Control            | Field work under way      |   |
| Treasury Management                      | Draft Report              |   |
| Payroll & Employee Benefits              | Field work under way      |   |
| Cash & Banking                           | Field work under way      |   |
| <b>Other Financial Systems</b>           |                           |   |
| Medium Term Financial Planning           | Final Report              |   |
| Assessment & Charging of Clients         | ToR agreed                |   |
| Accounting for Tax                       | ToR agreed                |   |
| <b>IT Audit</b>                          |                           |   |
| Security of Financial Data               | ToR agreed                |   |
| Data Protection Arrangements             | ToR agreed                |   |
| IT Policies & Procedures                 | Field work under way      |   |
| IT Strategy                              | ToR agreed                |   |
| <b>Counter-Fraud Work</b>                |                           |   |
| Review of Counter-Fraud Arrangements     | Final Report              |   |
| Analytical Review                        | Final Report              |   |
| <b>Governance &amp; Performance</b>      |                           |   |
| Corporate Governance Arrangements        | ToR agreed                |   |
| Managing Contracts                       | ToR agreed                |   |
| Procurement, Contracting & Commissioning | ToR agreed                | <b>Undertaken<br/>as a single<br/>audit</b> |
| <b>Customer Facing Services</b>          |                           |   |
| Development Control & Enforcement        | Rolled forward to 2012/13 |   |

