

Internal Audit Reports Issued December 2012 - February 2013 (Appendix B)

This appendix lists only those Internal Audit reports with findings of a medium or higher risk

Audit Opinion / Area	Issues Raised In Report
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Limited Assurance

Life Opportunities - Casual Staff Holiday Pay - Follow Up (2012/13)

3 - Medium

G Timesheets	Processes not updated regarding Harwich Sports Centre and therefore holiday pay calculations continued to be calculated on incorrect basis.
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6 - Efficiency

G Timesheets	Each site continues to use its own method of time recording, the introduction of a standardised format had not been implemented at the time of the follow up audit.
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Tendring Careline / CCTV (2012/13)

2 - High

F Careline Subscribers	Insufficient action being taken to identify and recover old outstanding debts, or to write off those that were irrecoverable.
I CCTV	Cameras not being adequately maintained / repaired.

3 - Medium

F Careline Subscribers	Database found to be incomplete regarding client medical information submitted on application forms. All clients being exempted for VAT purposes. VAT exemption is only applicable where client chronically sick or disabled. Insufficient narration recorded regarding reversal of unpaid direct debits to provide adequate audit trail.
G Home Units	Careline unit stock still recorded on manual record cards, the computerisation of the records had not been completed.
H Careline Control System	The Tunstall Piper system maintenance costs were considerably over budget due to a failure to take into account expiry of warranty
J Careline / Control Centre Staffing	Overspends regarding salary and overtime budgets due to need to cover periods of long term sickness