

<u>Control environment component</u>	<u>Audit</u>	<u>Final Report Issued (or position @ 22/5)</u>	<u>Opinion</u>	<u>HI Rec</u>
Internal control	B/F - Servicing Authority	28-May-14	Substantial Assurance	No
Governance	B/F - Anti Fraud & Corruption Framework	Will pick up in 15-16 now that LCC revised policies have been circulated	None	
Internal control	B/F - Key ICT Controls	01-Aug-14	Substantial Assurance	No
Internal control	B/F - Rebates Follow up HI recs	03-Apr-14	Substantial Assurance	No
Internal control	B/F - Rebates Income	09-Jun-14	Substantial Assurance	No
Governance	B/F - Attendance Management	08-Apr-14	Substantial Assurance	No
Internal control	B/F - Energy	15-Jul-14	Substantial Assurance	No
Governance	Budget Management	28-May-14	Substantial Assurance	No
Governance	ESPO Services	13-Feb-15	Substantial Assurance	No
Governance	Business Strategy	Audit postponed due to Director commissioning a Project Health Check by LCC Transformation Unit	Consulting	No
Governance	Risk Management	05-Mar-15	Substantial Assurance	No
Governance	Annual Governance Statement - 13/14 closedown in 14/15	21-Aug-14	Substantial Assurance	No
Governance	Annual Governance Statement – 14/15	31-Mar-15	Consulting	No
Governance	Information Management	Draft issued	Substantial Assurance	No
Governance	Staff purchases	26-Feb-15	Substantial Assurance	No

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Risk management	GEMS Replacement	04-Dec-14	Partial Assurance	Yes
Risk management	Applications Management	Draft being reviewed	TBC	
Risk management	Supply Chain	21-May-15	Substantial Assurance	No
Risk management	Procurement & Compliance Risk Management	Key elements were covered in two other audits. Additional areas identified for testing in 15-16	N/A	
Internal control	Rebates Income	Draft being reviewed	TBC	
Internal control	General Ledger Reconciliations - External Auditor Reliance	02-Apr-15	Substantial Assurance	No
Internal control	Trading Performance	22-May-15	Substantial Assurance	No
Internal control	Distribution of Surplus	25-Feb-15	Substantial Assurance	No
Internal control	Servicing authority	Work in progress	TBC	
Internal control	Payment Cards	26-Feb-15	Substantial Assurance	No
Internal control	IT General Controls - External Auditor Reliance	14-May-15	Substantial Assurance	No
Internal control	Stock Management	04-Jul-14	Substantial Assurance	No
Internal control	Fleet Management	22-May-15	Substantial Assurance	No
Internal control	E-Tendering	Draft issued	Substantial Assurance	No
Internal control	NFI - ESPO	Outputs received & being evaluated	Investigatory	No

Planned audits not started

- Governance Governance Framework
- Risk management Counter Fraud
- Risk management Business Strategy - individual projects