

LB Lewisham Annual review of Schools internal audit work

Summary of internal audit recommendations made

at 31.10.2011	2011/12					2010/11				
Recommendations	H	M	L	Total	%	H	M	L	Total	%
Governance		1	3	4	11%		14	3	17	15%
Inventory		2	15	17	45%		4	18	22	20%
Banking		2	2	4	11%		1	11	12	11%
Budget		1		1	3%		5	4	9	8%
Income		1	1	2	5%		3	2	5	5%
Payroll		1		1	3%		11	10	21	19%
Recruitment				0	0%			1	1	1%
Purchasing		7	2	9	24%		17	6	23	21%
Data security				0	0%		1		1	1%
<b>Total</b>	<b>0</b>	<b>15</b>	<b>23</b>	<b>38</b>	<b>100%</b>	<b>0</b>	<b>56</b>	<b>55</b>	<b>111</b>	<b>100%</b>
<b>Audits</b>				<b>8</b>					<b>24</b>	
Average recommendations / audit				<b>5</b>					<b>5</b>	
<b>Assurance level</b>										
Substantial				<b>6</b>	<b>75%</b>				<b>14</b>	<b>58%</b>
Satisfactory				<b>2</b>	<b>25%</b>				<b>9</b>	<b>38%</b>
Limited				<b>0</b>	<b>0%</b>				<b>1</b>	<b>4%</b>
No assurance				<b>0</b>	<b>0%</b>				<b>0</b>	<b>0%</b>
<b>Implementation of recommendations</b>										
Number of H/M recs		<b>15</b>					<b>56</b>			
Open		<b>13</b>			<b>87%</b>		<b>12</b>			<b>21%</b>
Closed		<b>2</b>			<b>13%</b>		<b>44</b>			<b>79%</b>
Overdue		<b>11</b>			<b>85%</b>		<b>11</b>			<b>92%</b>