

Appendix A

Conclusion and Audit Opinion

Opinion key ▲★★★★ Comprehensive ▲★★★★ Reasonable ▲★★★★ Partial ▲★★★★ No
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▲★★★★ I am able to offer reasonable assurance as most of the areas reviewed were found to be adequately controlled. Generally risks are well managed but some systems require the introduction or improvement of internal controls to ensure the achievement of its objectives.

The purpose of this audit was to follow up the areas of weakness identified in the 2007 audit report. It was anticipated that management had taken appropriate action to ensure that risks are managed by an effective control framework.

The 2007 audit review identified nine key areas of weakness. These were reviewed and the findings recorded in the main body of this report. I am pleased to report that significant progress has been made in developing and implementing effective control measures. During the course of the review, the positive commitment by Homelessness Officers to embed audit recommendations and take ownership of risks was noted. The controls around the removal and storage procedures and the Spend to Save arrangements have been particularly strengthened.

The ongoing implementation of the Abris system should enable a more effective way of homelessness cases to be managed and will allow supporting documentation to be held electronically.

It is hoped that this report will further assist in the continual service improvement. The audit review identified 5 areas where controls should be improved to ensure that they are operating effectively. These relate specifically to the following areas:

- Periodic checks with Landlords
- Completion of entry and exit surveys of properties where deposits have been paid to Landlords
- Ensuring all information available to Housing Officers is up to date and accurate
- Value for Money Reporting of the Spend to Save scheme to Members
- Aged debtor information is regularly produced and utilised across the service

It is important that our recommendations are implemented fully, to support the effective operation of the key controls.