



# Internal Audit Progress Report



Date: April 2013

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## Introduction

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1. The purpose of this report is to:
  - Advise on progress being made with the Audit Plan 2012/13
  - Provide details of the audit work during the period
  - Raise any other matters that may be relevant to the Audit Committee role

## Key Messages

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2. Good progress has been made on the delivery of the Internal Audit plan for 2012/13. Performance of 93%. Further information on our performance targets can be found in paragraph 11.

3. Audit and Due Diligence – update:

We have completed 49 school audits over the year and finalised 5 County Council audits since our last progress report – all 5 council audits have resulted in a substantial assurance. 12 County Council audits are in progress and a further 15 are awaiting the final report to be concluded.

We have revised the plan to account for those audits which have started but are not expected to be at final report stage by April 2013. See Appendix 3.

4. Counter Fraud and investigations – see separate progress report.

## Internal Audit work completed from December 31<sup>st</sup> 2012 to 31<sup>st</sup> March 2013

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5. The following audit work has been completed and a final report issued:

Full Assurance	Substantial Assurance	Limited Assurance	No Assurance
■	<ul style="list-style-type: none"><li>■ Carbon Reduction Commitment</li><li>■ Strategic Communications</li><li>■ 91 Eastgate – establishment audit</li><li>■ Haven Cottage – establishment audit</li><li>■ Lincoln Central Library – establishment audit</li></ul>	■	■

Note: The assurance expressed is at the time of issue of the report but before the full implementation of the agreed management action plan. Definitions levels are shown in Appendix 1.

6. There are no “limited assurance” audits to report in this quarter.
7. Progress with the implementation of agreed management action on recommendations for audits resulting in ‘No’ or ‘Limited’ assurance will be collated for the 2012/13 Annual Report. This information will therefore be reported to the next Committee meeting.
8. In the audits given Full and Substantial Assurance, we confirmed that the Council has sound processes in place:

### **Carbon Reduction Commitment (CRC)**

The Sustainability team, Mouchel Property and the CRC working group have made significant progress since the audit of the first CRC submission 12 months ago when we could not give positive assurance due to the absence of an evidence pack and other significant issues. In particular

- An evidence pack to support the CRC data is now complete.
- Written procedures are now substantially complete.
- There are improvements in data collection

### **Strategic Communications**

The Strategic Communications Team has management and staffing structures and the necessary processes in place for the purpose of delivering the service. The service has not previously had a successful planning & monitoring process, during 2012 such a process was been introduced, but it is too early to say how well this is working. We identified a small number of actions for management to address that should further enhance the service.

### **91 Eastgate – residential care home for children**

We found that the home generally manages its finances well although we found scope to improve controls around the procurement process and imprest account, specifically: segregation of duties, use of retrospective orders (will reduce with e-purchasing) and imprest reconciliation (minor discrepancies).

### **Haven Cottage – short break residential unit for children with disabilities**

The financial management arrangements were generally good, although due to the small number of administrative staff, the Unit struggled to satisfactorily segregate duties within the procurement process. The e-purchasing system introduced in December 2012 is expected to address the number of retrospective orders and management were also advised to record their supervisory checks on the use of the Unit’s purchasing card.

### **Lincoln Central Library**

Overall Lincoln Central Library manages its finances well although future budgetary control may be affected by the introduction of multiple authorisers on the e-purchasing system – this was to be immediately addressed. We also advised the manager expands his routine income monitoring to analyse patterns and trends which may indicate potential fraud, error or other anomalies. Staff had also missed the opportunity to reclaim small amounts of VAT on some low value imprest and purchasing card transactions.

## **Audits in Progress**

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9. The following audits are currently in progress:

### ***Fieldwork in progress:***

- ICT Disaster Recovery (Delayed due to difficulties in getting key information)
- Registrars
- Business Centres
- Adult Services Case Management, Referrals and Contact Management (Audit extended and additional testing being undertaken)
- Property strategy (Delayed due to officer off sick)
- Teal park project (Delayed due to manager unavailability)
- Contract management – compliance (all directorates)
- Performance Management
- Programme Management – Council's priority activities
- Key control testing – general ledger & non-current assets, including year-end transactions
- Capital Programme
- Bank Reconciliation

### ***Fieldwork complete, draft report being produced:***

### ***Final Report being concluded:***

:

- Youth Offending Case Management
- Lincoln Registrars – establishment audit
- Battle of Britain Memorial – establishment audit
- Child Protection Plans
- Adult Services Project Risk Management
- Coroners Service
- Fire & Rescue Fuel Management
- Fire & Rescue Partnership Management
- Pensions Administration

- Early Intervention
- Grantham Relief Road project
- Energy from Waste project
- Property Rationalisation project
- Children’s Services Out of County Provision
- Gainsborough Old Hall – establishment audit

## **Other Significant Work**

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10. Other work undertaken during the period includes:

### **School Audits**

By the end of the financial year we have completed forty nine school audits and nineteen, shorter, assurance visits. 5 school audits have been re-scheduled to 2013/14 at the request of the client. We assessed 78% with either Full or Substantial assurance and fourteen schools with Limited Assurance. One school has also been assessed with No Assurance – we have already returned to this school to audit their year-end returns (the school holds its own accounts rather than using SAP) and noted that they are implementing our recommendations. We will follow up outstanding recommendations for all schools visited early in the new year.

The areas of improvement for schools with Limited or No assurance are similar to those previously reported to the committee. We will provide a more detailed report on our school activity to the committee at a future meeting.

From 1 April 2013, we are offering schools the opportunity to purchase assurance visits from Audit Lincolnshire as direct funding from Children’s Services is no longer available. There has been some initial interest from schools – the aim of this service is to provide assurance between the scheduled audit visits which happen once every 5 – 6 years – depending on the size and risk associated with the school.

### **Academies**

In response to the increasing number of academies in Lincolnshire and previous comments made by the Committee over potential gaps in good governance and financial control we have commenced offering an assurance service to academies. The attached leaflet in Appendix 3 shows the service we offer.

## Performance Information

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11. Our current performance against targets is shown below:

Performance Indicator	Target	Actual 31/03/13
Percentage of School audits completed	100%	91% <sup>1</sup>
Percentage of LCC plan completed	100% (revised plan)	93%
Percentage of recommendations agreed.	100%	100%
Percentage of recommendations implemented.	100% or escalated	Annual Report
Timescales	Draft report issued within 10 working days of completing audit. Final report issued within 5 working days of closure meeting / receipt of management responses. Period taken to complete audit – by exception	100%  100%
Client Feedback on Audit (average)	Good to excellent	Good to excellent

12. At the end of March we have completed 93% of the annual audit plan – this performance includes all on-going audits where we expect final reports to be issued by the April 2013. These statistics exclude those audits which have been carried forward to the 2013/14 audit plan (see Appendix 2 for more detail).

## Other Matters of Interest

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### Local Government Annual Review – “Improving Council Governance – A Slow Burner

13. Grant Thornton have recently published their 2013 Local Government Annual Review – “Improving Council Governance – A Slow Burner”. The report recognises that Local Government is enduring a period of sustained pressure from:

- the largest reduction in public spending since the 1920s
- demographic changes and recessionary pressures, increasing the demand for the more costly services
- a reduction in demand for paid-for services
- the government’s policy agenda, e.g. localism and open public services

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<sup>1</sup> Five planned schools audits have been deferred to 2013/14 audit plan at the request of the client

It focuses on the need for effective, embedded governance frameworks if councils are to meet these challenges and continue to support all their stakeholders.

14. Their survey found contradictions between the public view on council communications and that held by the council leader respondents, in particular the length and complexity of council accounts and transparency of annual governance statements.
15. The survey concludes “Good council governance is much more than publishing statement of compliance: it is about ensuring an entire organisation is aligned to achieving its strategic goals, effectively and ethically.” They urge councils to reflect on their public face of governance, seek the views of their officers and stakeholders and consider best practice from both local government and other sectors with a view to boosting transparency and accountability.
16. The report acknowledges that embedding good governance is never easy, nor quickly achieved: risks change, people move on and ‘unknown unknowns’ will always arise. A key focus for councils is the need to ensure governance frameworks are fit for purpose and limited resources are focused on areas of greatest risk.
17. The survey found:
  - inefficiencies in gathering assurances resulting in diminished engagement
  - despite members’ pivotal role in setting the tone, council leaders did not identify them in their ‘top four’ posts for driving governance
  - a third of respondents admit they did not have robust arrangements for developing members
  - 21% were not clear about council roles and responsibilities when working in partnerships
18. The report offers suggestions to help councils truly embed effective governance processes – it says at a time of intense budgetary pressures and increasingly complex governance challenges, the best councils will prioritise, directing finite governance resource to the areas of most significant risk.
19. In the report Lincolnshire County Council were recognised as a council that had begun to do things differently. We are seen as a council providing SMART (specific, measurable, achievable, realistic and timed) action planning for identified governance issues.
20. The report offers interesting and useful information on what makes effective governance frameworks and processes – the full report can be found at [www.grant-thornton.co.uk](http://www.grant-thornton.co.uk)

#### **Public Sector Internal Audit Standards - Update**

21. As reported previously new internal audit standards apply from the 1<sup>st</sup> April 2013. CIPFA are due to issue some application guidance in April and work is underway



to assess if there are any actions we need to take to ensure compliance. This self assessment will inform the Council's annual review of its system of Internal Audit – due to be undertaken and reported to the Committee in June 2013.

22. The Council's External Auditor (KPMG) is also currently reviewing our service / practice. Any feedback from them will be shared with the Committee.

## Appendix 1 - Assurance Definitions

<p>Full Assurance</p>	<p>Our critical review or assessment on the activity gives us a high level of confidence on service delivery arrangements, management of risks, and the operation of controls and / or performance.</p> <p>The risk of the activity not achieving its objectives or outcomes is low.</p> <p>As a guide there are a few low risk / priority actions arising from the review.</p>
<p>Substantial Assurance</p>	<p>Our critical review or assessment on the activity gives us a reasonable level of confidence on service delivery arrangements, management of risks, and operation of controls and / or performance.</p> <p>There are some improvements needed in the application of controls to manage risks. However, the controls are in place and operating sufficiently so that the risk to the activity not achieving its objectives is medium to low.</p> <p>As a guide there are low to medium risk / priority actions arising from the review.</p>
<p>Limited Assurance</p>	<p>Our critical review or assessment on the activity identified some concerns on service delivery arrangements, management of risks, and operation of controls and / or performance.</p> <p>The controls to manage the risks are not always being operated or are inadequate. Therefore, the risk of the activity not achieving its objectives is medium to high.</p> <p>As a guide there are medium and a few high risk / priority actions arising from the review.</p> <p>Our work did not identify system failures that could result in any of the following:</p> <ul style="list-style-type: none"> <li>- damage to the Council's reputation</li> <li>- material financial loss</li> <li>- adverse impact on members of the public</li> <li>- failure to comply with legal requirements</li> </ul>
<p>No Assurance</p>	<p>Our critical review or assessment on the activity identified significant concerns on service delivery arrangements, management of risks, and operation of controls and / or performance.</p> <p>Our work identified system failures that could result in any of the following:</p> <ul style="list-style-type: none"> <li>- damage to the Council's reputation</li> <li>- material financial loss</li> <li>- adverse impact on members of the public</li> <li>- failure to comply with legal requirements</li> </ul> <p>The controls to manage the risks are not being operated or are not present. Therefore the risk of the activity not achieving its objectives is high.</p> <p>As a guide there are a large number of medium and high risks / priority actions arising from the review.</p>

**Appendix 2 – Internal Audit Plan & Schedule 2012/13**

Area	Days	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Status / Assurance Level Given
<b>Performance &amp; Governance</b>						
Strategic Communications	10	Review of the arrangements in place for communication internally and externally, for managing the media, and engaging with our partners.	Oct 2012	Oct 2012	March 2013	Substantial assurance
ICT Systems - Software Licensing - Electronic Data management - IT Asset management - DR	100	Individual audits of a selection of ICT management arrangements, the ICT infrastructure and applications	Jul 2012 Jul 2012 Jul 2012 Jan 2013	Jul 2012 Jul 2012 Jul 2012	Jan 2013 Jan 2013 Jan 2103	Limited assurance Limited assurance Limited assurance In progress
Key Projects - Grantham Relief Road - Energy from Waste Plant - Property Rationalisation	30	Working with Programme Office to provide assurance that our key programmes and projects are being managed effectively to deliver successful results.	Sept 2012 Sept 2012 Sept 2012	Sept 2012 Sept 2012 Sept 2012		} Draft report stage, } all substantial } assurance
<b>Sub Total</b>	<b>140</b>					
<b>Performance &amp; Governance - Due Diligence</b>						
Corporate Governance	10	Review the framework in light of changing environment – to ensure fit for purpose	Dec '12			Assurance via Governance Group / desk top review

Area	Days	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Status / Assurance Level Given
Programme Management	10	Assess effectiveness of process following the Head of Service review of arrangements	Feb '13	Mar '13		In progress – carried forward to 2013/14 audit plan
Performance Management	15	Gain assurance on the effectiveness of the performance management arrangements to measure successful delivery of Council priorities.	Jan '13	Mar '13		In progress – carried forward to 2013/14 audit plan
Big Society Members Grant	5	Assurance on the application and operation of the grant process including compliance and outcomes.	June 2012	July 2012	Sept '12	Limited Assurance
People Strategy	5	Understand & assess how the strategy supports the business to achieve an agile, skilled and motivated workforce	Dec '12	N/A		Substantial – reliance on 3 <sup>rd</sup> party assurance
<b>Sub Total</b>	<b>45</b>					
<b>Adult Services – Revised Plan December 2012</b>						
Process Improvement Project support	10	Provision of advice and support to the PIP	Jan 2013	Jan 2013	N/A	Complete, support provided
Project risk management	5	Review of the adequacy of risk management arrangements in projects	Jan 2013	Feb 2013	Draft – March 2013	Final report being concluded

Area	Days	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Status / Assurance Level Given
Contract management	15	Review of a number of contracts to ensure proper letting, monitoring and review	Jan '13	N/A		Deferred to 2013/14 audit plan – June
Case management	15	Review of the case management to ensure correct process followed and approvals	Jan '13	Jan '13		Commenced and on-going, the work to date identified that more testing is required
Referrals & contact management	5	Review of referrals to ensure proper assessment	Jan '13	Jan '13		
Night Support service	10	Review of the revised delivery model	Jan '13			Cancelled – both areas still going through restructure
Emergency Duty Team	10	Review to ensure emergencies promptly and correctly dealt with	Jan '13			
Advice	0					
<b>Sub Total</b>	<b>70</b>					
<b>Children's Services</b>						
Early Intervention	15	Review of arrangements to identify and engage with families and support them in avoiding formal intervention.	Oct 2012	Oct 2012	Draft – March 2013	Final report being concluded – substantial assurance
Children Centres	20	Review of children centres focussing on compliance with policies, performance monitoring and financial controls.	Sept 2012	Sept 2012	December 2012	Substantial Assurance
Child Protection Plans	15	To provide assurance that	Oct 2013	Jan 2013	Draft –	Final report being

Area	Days	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Status / Assurance Level Given
		plans are developed and maintained in accordance with policy, and to safeguard the best interests of the child.			March 2013	concluded
Adoption	10	Review of the arrangements for approving adopters, specifically with respect to rule changes in this area.	Jan 2013	Jan 2103		Cancelled due to service going through review
Out of County Provision	10	To provide assurance over the arrangements to review placements of children with additional needs.	Dec 2012	Dec 2012	Draft – March 2013	Final report being concluded – substantial assurance
Police Notification of Domestic Violence	10	To provide assurance on arrangements to assess and record police referrals.	Dec 2012	Jan 2013		Cancelled by client due to service changes in progress
Quality Assurance Performance System	10	To review the checks the quality assurance team complete over compliance with policy, and standards for maintaining records. We are seeking to place assurance on the work of this team as part of the Council's combined assurance arrangements.	Jun 2012	Jun 2012	December 2012	Substantial Assurance
Schools	400	Mix of full school audits and assurance visits. Reviews	On-going through			

Area	Days	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Status / Assurance Level Given
		give schools assurance around their financial management arrangements and the controls within their finance processes.	the year			
Advice	10					
<b>Sub Total</b>	<b>500</b>					
<b>Communities</b>						
Business Centres	10		Dec 2012	Dec 2012		Fieldwork in progress
Local Enterprise Partnership	20	Review of the arrangements in place to work with, and support, the LEP and through the LEP support businesses to develop and grow.	Jun 2012	Jul 2012	Sept 2012	Full Assurance
Capital and Regeneration Projects	20	Review of the overall management of capital projects and the application of robust project management arrangements for a selection of individual highways and regeneration projects.  Project selection will be based on significance and risk.	Jan 2013	Feb 2013		Fieldwork in progress, delayed by manager unavailability – carried forward to 2013/14 audit plan
Carbon Reduction	10	Review the arrangements in	Phase II –	Nov 2012	Jan 2013	Substantial

Area	Days	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Status / Assurance Level Given
Commitment		place to comply with the Environment Agency's requirements under the CRC, including sign off of the LCC Evidence Pack.	Nov 2012			assurance
Advice	10					
<b>Sub Total</b>	<b>70</b>					
<b>Resources &amp; Community Safety</b>						
Fire & Rescue Service	20	1. Review of the provision of protective services, focussing on community programmes, partnership arrangements and stakeholder engagement. 2. Review of emergency response arrangements, including finance, admin and HR arrangements.	Dec 2012	Dec 2102	Draft – March 2013	Final report being concluded
Legal Lincolnshire	10	Review to ensure that service standards are met, and there is effective stakeholder engagement with all clients, whilst delivering value for money.	May 2012	Jun 2012	Aug 2012	Full Assurance
Procurement Lincolnshire - Category Management	10	Review of the effectiveness of the category management model, and the development of supply market intelligence,	May 2012	May 2012	N/A	Substantial Assurance- relying on 3 <sup>rd</sup> party assurances



Area	Days	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Status / Assurance Level Given
Property Strategy / Estate Management	20	to deliver clients needs and sustainable outcomes. Review of estate management arrangements to ensure current and future needs are met, assets are maintained, and value for money is achieved.	Jan 2013	Feb 2013		Fieldwork in progress, delayed by manager sickness – carried forward to 2013/14 audit plan
Coroner's Office	5	Health check to ensure the duties of the coroner are delivered and legislative requirements are met	Nov 2012	Nov 2012	Draft– March 2013	Final report being concluded
Registrars	5	Health check to ensure effective delivery of the service for births, deaths, marriages and other celebratory services, together with Civil Partnership and Citizenship work.	Jan 2013	Feb 2013		Fieldwork in progress
Safer Communities	20	Review to ensure effective partnership work, with priorities established and plans put in place, to reduce crime and improve the quality of life.	Apr 2012	Apr 2012	July 2012	Limited Assurance
Youth Offending - Safeguarding	15	Review of the arrangements, and partnership work, to	N/A			Full Assurance – relying on 3 <sup>rd</sup> party

Area	Days	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Status / Assurance Level Given
Youth Offending - Case Management	15	safeguard and promote the welfare of children known to the youth justice system. Review of assessment process, partnership work, intervention process, and support provided to young offenders.	Oct 2012	Nov 2012	Draft - March 2013	assurance Final report being concluded
Advice	10					
<b>Sub Total</b>	<b>130</b>					
<b>Resources &amp; Community Safety – Due Diligence</b>						
Development & implementation of continuous audit - revise key financial systems testing	40	Review & update testing schedules / development of IDEA scripts (data interrogation & analysis) - link coverage with fraud risks	Aug 2012	Sept '12		Some slippage – final phase c/f April 2013

Area	Days	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Status / Assurance Level Given
<b>Financial Systems – revised plan</b>						
<ul style="list-style-type: none"> <li>■ Creditors</li> <li>■ Treasury Management</li> <li>■ Income</li> <li>■ Bank Reconciliation</li> <li>■ Payroll</li> <li>■ Pensions Administration</li> <li>■ Debtors</li> </ul>	<p>5</p> <p>10</p> <p>10</p> <p>10</p> <p>2</p> <p>20</p> <p>2</p>	<p>Ensure that the financial control environment in the systems is robust and working effectively.</p> <p>Review to assess if income and expenditure budgets are regularly monitored, appropriately controlled and reported.</p>	<p>Mar '13</p> <p>Aug '12</p> <p>Dec '12</p> <p>Feb '13</p> <p>Jan '13</p> <p>Nov '12</p> <p>Jan '13</p>	<p>N/A</p> <p>Aug '12</p> <p>Dec '12</p> <p>Mar '13</p> <p>N/A</p> <p>Dec '12</p> <p>N/A</p>	<p>N/A</p> <p>Sept '12</p>	<p>Reallocated</p> <p>Full Assurance c/f to 2013/14</p> <p>Draft report stage</p> <p>Reallocated</p> <p>Limited Assurance</p> <p>Reallocated</p>
<p>Quarterly testing – key financial systems</p> <p>Q3 testing now covering: cash, non current assets, general ledger, pension fund /pensions admin</p>	<p>35</p> <p>36</p>	<p>To test key controls and transactions feeding into the Council's accounts in liaison with external audit.</p>	<p>Jul '12</p> <p>Oct '12</p> <p>Jan '13</p>	<p>Jul '12</p> <p>Oct '12</p> <p>Feb '13</p>	<p>N/A</p> <p>N/A</p>	<p>Substantial</p> <p>Substantial</p> <p>Ongoing to incorporate year end transactions</p>
<p>Financial and contract regulations:</p> <ul style="list-style-type: none"> <li>■ LCC establishment visits (non-school) x 8</li> </ul>	<p>30</p>	<p>To review the level of compliance with the Council's key financial procedures across 8 service areas</p>	<p>Aug '12</p>	<p>Aug '12</p>	<p>Ongoing</p>	<p>5 x final reports</p> <p>4 x draft reports</p> <p>All full or substantial assurance</p>

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Area	Days	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Status / Assurance Level Given
Capital Programme	20	Review compliance with financial regulations & assess the delivery arrangements for the approved programme, covering: project appraisal, funding, monitoring reporting & outcomes.	Feb '13	Feb'13		Fieldwork complete
Tax Compliance	10	Ensuring the Council complies with relevant regulations regarding PAYE and Construction Industry tax	Aug '12	Aug '12	January '12	Substantial Assurance
Contract Management	10	Proactive approach – working with management to assess the development of the Commercial Unit (plans, structures & processes) – advisory role	Oct '12	N/A		Reallocated
Review of contracts across directorates:	35	Probity work – covering tendering, service delivery & contract payments – “business as usual”	Oct' 12	Dec '12		Fieldwork ongoing
Advice	5	Advice provided to service areas when requested				Completed
<b>Sub Total</b>	<b>280</b>					
<b>Total Audit Plan for 2012/13</b>	<b>1235</b>					

## Appendix 3 – Academies leaflet



The leaflet features the Audit Lincolnshire logo at the top left, which consists of a stylized 'A' with a green leaf-like shape. To the right of the logo, the text 'INDEPENDENT AUDIT SERVICES' is displayed in a bold, sans-serif font. Below this, a photograph shows a hand holding a silver pen over a calculator and a document with numbers. The calculator has buttons for 'ON/C', 'CE', 'MRC', 'M-', '9', '8', '7', '5', '6', '3', '+', '-', 'x', and '='. The document has some numbers like '45', '9.4', '00', '51.2', '581', '43', '70', '16', '85', '45', '1', and '4'.

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