Audit (date report issued)	Background to review	Key findings	Audit opinion (1)	High Priority Recommendations for improvement (2) *(agreed implementation date)*
Adults and Community Learning (now known as Community Learning and Skills) (Jan 2014)	The Adult Skills Budget is one of the ways to increase learning opportunities for those with limited knowledge skills and experience. Community Learning and Skills provides learning, funded through the Skills Funding Agency (SFA). This review looked at the compliance with the SFA Funding Rules	There were opportunities to strengthen compliance with the funding rules. This was the first full provision of the courses under the new rules. Management had recognised that there was a need for improvements and had recruited a support team that were about to start at the completion of the audit. There is a need for a consistent approach for the completion and monitoring of records. Only one officer within the service knew how to access the system for uploading information to the SFA and this officer was absent on leave at the time of the audit so the system could not be demonstrated. There was also a need to review information governance arrangements. Actions have already started on the recommendations and the new administration team will be an asset in enabling compliance.	Some Improvement Needed	Ensure there is a robust process, including monitoring of records to ensure the Council is compliant with the SFA funding rules. *(Mar 2014)* Improve resource resilience for the data submission process to SFA so that any unplanned absences can be managed. *(Feb 2014)* Ensure compliance with the Data Protection Act particularly with regard to tutors holding information regarding learners. In particular, data retention schedules should be updated. *(Mar 2014)*

[1] **Audit Opinions**

Effective	Controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.
Some Improvement Needed	A few specific control weaknesses were noted; generally however, controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.
Major Improvement Needed	Numerous specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met.
Unsatisfactory	Controls evaluated are not adequate, appropriate, or effective to provide reasonable assurance that risks are being managed and objectives should be met.

[2] **Recommendations**

Priority High (H) - major control weakness requiring immediate implementation of recommendation