

AUDIT COMMITTEE

24th September 2015

REPORT OF THE HEAD OF FINANCIAL SERVICES – DAVE REES

SECTION B – MATTERS FOR INFORMATION

WARDS AFFECTED - ALL

Internal Audit Service – Progress Report to 31st August 2015

1. Purpose of the report

To provide details of the work undertaken for the period from the 1st June 2015 to 31st August 2015 and an update on progress against the 2015/16 Internal Audit Plan.

2. Background

- 2.1. One of the terms of reference of this Committee is to ‘monitor internal (and external) audit performance’. In order to comply with this requirement to monitor the in-house service, a progress report is given below outlining internal audit work undertaken in the last quarter. This work is then set against the original Internal Audit Plan to show what progress has been achieved against that plan.
- 2.2. In addition, information is provided for members on the current position regarding staff vacancies and other staffing issues within the section.

3. Audit Assignments Completed

- 3.1. A total of 12 formal audit reports have been issued since the 1st June in line with normal distribution guidelines.
- 3.2. The following is a summary list of the reports that have been issued:
 - 5 Special Investigations
 - 1 Primary School
 - Primary Schools – summary of recommendations

- Creditors – Year End Procedures
- Procurement Cards – schools
- Officers' Interests
- IT Data Centres
- Trading Standards

3.3. Attached as Appendix 1 to this report is a full list of the reports along with a brief summary of their findings.

3.4. In addition to the above, Internal Audit continues to carry out post audit reviews (follow ups) on all the planned audits carried out.

3.5. There are no issues in terms of the post audit reviews that need to be brought to Members' attention.

4. Progress against the Audit Plan

4.1. Appendix 2 gives details of the work carried out to date against the 2015/16 audit plan.

4.2. There are currently 3 special investigations in progress.

5. Performance

5.1 A comparison of the work completed during the financial year with the work planned was provided to the Committee held in June. Attached as Appendix 3 are the performance figures for the section for 2014/15 with comments provided below.

In terms of the overall plan, 100% of high risk audits were completed and overall 92.5% of the plan was achieved.

6. Staffing

6.1 There are currently no staffing issues.

Appendices

Appendix 1 – Published Reports

Appendix 2 – Audit Plan Monitoring 2015/16

Appendix 3 – Performance Indicators 2014/15

List of Background Papers

Audit Files

Wards Affected

Not Applicable

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