

AUDIT COMMITTEE

13th December 2017

REPORT OF THE HEAD OF FINANCIAL SERVICES – DAVID REES

ALL WARDS

INTERNAL AUDIT SERVICE – Progress Report to Mid November 2017

1. Purpose of the Report

The purpose of this report is to:

- Provide details of the work undertaken for the last quarter
- Provide details of Post Audit Reviews undertaken in the last quarter
- Provide an update on progress against the plan
- Advise members of any staffing issues within the team

2. Background

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.

In addition, information is provided for members on the current position regarding staff vacancies and other staffing issues within the team.

3. Audit Assignments Completed

A total of 12 formal audit reports have been issued since 31st August 2017 in line with normal distribution guidelines. Attached as appendix 1 is a schedule of the reports along with a brief summary of the findings and the risk rating applied following the audit.

The following is a list of those reports issued:

- 2 private items – risk rating 3
- 1 grant claim
- 2 Primary Schools
- IR35 Legislation & Employment Status Assessments
- Travel & Subsistence Social Services, Health & Housing

- Travel & Subsistence Finance & Corporate Services
- Trade Waste
- Procurement Cards – Social Services, Heath & Housing
- Subsistence Payments – Cross Directorate
- Skills & Training Unit

4. Post Audit Reviews Undertaken

The following Post Audit Reviews (PARs) have been undertaken.

Audit	Date of PAR	Issues arising
Bryncoch Church in Wales Primary School	20/10/2017	None
Cwmnedd Primary School	26/10/2017	None
Social Lettings Agency	8/11/2017	None

5. Progress against Plan

Appendix 2 gives details of the work carried out to date against the 2017/18 plan.

There is currently 1 special investigation in progress.

6. Staffing

One of the Assistant Auditors left the team at the end of September to take up a secondment in Education until 30th June 2018. Two applications have been received and the normal recruitment process will take place with a view to filling the vacancy.

One of the Senior Auditors has recently advised that he has been offered a position elsewhere and will be leaving in early 2018.

7. Financial Impact

There is no financial impact associated with this report.

8. Equality Impact Assessment

There are no equality impacts associated with this report.

9. Workforce Impacts

There are no workforce impacts associated with this report.

10. Legal Impacts

There are no legal impacts associated with this report.

11. Risk Management

There are no risk management impacts associated with this report

12. Consultation

There is no requirement under the Constitution for external consultation on this item.

14. Appendices

Appendix 1 – Published Reports

Appendix 2 – Audit Plan Monitoring 2017/18

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