

AUDIT COMMITTEE

19th September 2018

REPORT OF THE HEAD OF FINANCE – HUW JONES

Matter for information

Wards affected: All wards

Progress Report to 31st August 2018.

1. Purpose of the Report

The purpose of this report is to:

- Provide details of the work undertaken in 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 16 formal audit reports have been issued since 31st May 2018 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:

- 3 Private Items
- 5 primary schools
- Bank reconciliation

- Banking Issues at Margam Park
- Parking Services
- Settlement Agreements
- DBS Sample Checks
- Officers' Interests
- Primary School Meal Income
- Abbey View Complex Needs Service

4. Post Audit Reviews Undertaken

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

| Audit | Date of PAR | Issues arising |
|----------------------------------|--------------------|---|
| Trem Y Mor Respite & Day Service | 08.06.2018 | A number of recommendations remain outstanding and further post audit reviews will be undertaken. |
| Maesmarchog Primary School | 08.06.2018 | None |
| Coed Hirwaun Primary School | 19.06.2018 | None |
| Rhos Primary School | 09.07.2018 | None |

5. Progress against Plan

Appendix 2 gives details of the work carried out to date against the 2018/19 plan.

There are currently 4 special investigations in progress.

6. Staffing

Interviews for the vacant Assistant Auditor Posts (2) and the Fraud Auditor Post will be held week commencing 10th September 2018. A verbal update will be given at the meeting.

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 2018/19

Officer Contact

Huw Jones, Head of Finance

Email: h.jones@npt.gov.uk

Tel: 01639 763575

Anne-Marie O'Donnell, Audit Manager

Email: am.odonnell@npt.gov.uk

Tel: 01639 763628