

AUDIT PLAN PROGRESS REPORT

1 SUMMARY

- 1.1 Internal Audit is a statutory requirement and the achievement of the Audit Plan is monitored through this committee.
- 1.2 The following report shows the first six months of completed audit work to plan.

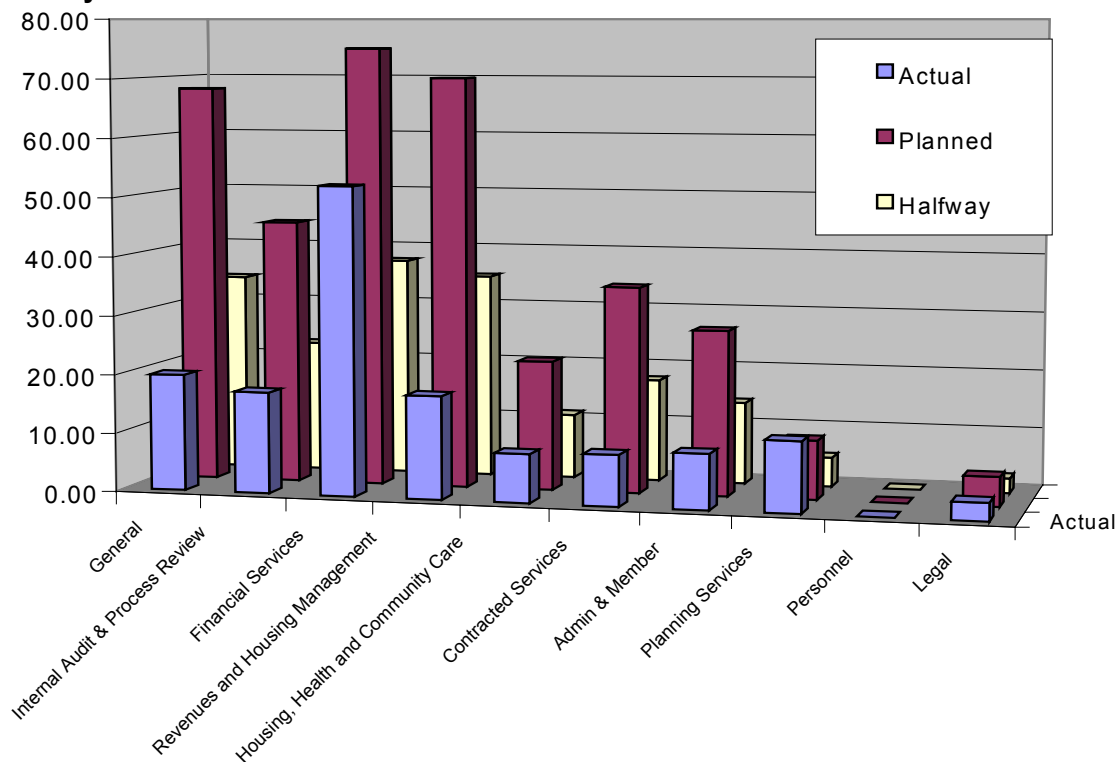
2 INTRODUCTION

- 2.1 The performance of the Internal Audit Section is monitored through the Quarterly Performance Reports and is summarised below.

3 AUDIT PLAN PERFORMANCE

- 3.1 The following chart shows audit coverage up until the 30th September 2002. This equates to 48% of the Audit Plan.

Audit Days



- 3.2 A detailed listing of the audit work completed is shown in Appendix 1. Each area of work has been reported to the appropriate Overview and Scrutiny committee for approval.
- 3.3 Progress in completing the Audit Plan is reported regularly through the Quarterly Performance Reports. The following table compares last years performance to the first six months of the current year.

Year	Quarter 1	Quarter 2	Quarter 3	Quarter 4
2001/02	22%	39%	59%	85%
2002/03	22%	48%		

- 3.4 The target for the year is 90%. We were on target to exceed that but unfortunately for this third quarter there has been a staff sickness that is likely to impact upon the overall programme.

3.5 Survey Results

- 3.6 Following completion of each full system based audit a survey is sent to the Head of Service and Line Manager responsible for the work area to ascertain their views on whether the audit has satisfied the requirements of the Manager and overall if they have received a quality audit service. I am pleased to report that all responses 'agreed' or 'strongly agreed', have received a quality audit service.

4 RECOMMENDATION

It is proposed that the Committee **RESOLVES:**

- (1) That 48% completion of the first six months of the Audit Plan is noted.
- (2) That the results of the internal audit survey are noted. (CE)

Paul Warren

Chief Executive

Background Papers:

None

For further information please contact Tracey Metcalf on:-

Tel:- (01702 318031)

E-Mail:-tracey.metcalf@rochford.gov.uk

Appendix 1

AUDIT PLAN 2002/2003	Actual	Original	Variance	COMMENTS
General	19.76	68.00	48.24	Annual Checks
Corporate Policy & Initiatives	0.00	0.00	0.00	
Internal Audit & Process Review	17.20	45.00	27.80	P.I.'s
Financial Services	52.26	75.00	22.74	Five Reports
Revenues and Housing Management	17.47	70.00	52.53	C.Tax, Business Rates
Housing, Health and Community Care	8.24	22.00	13.76	Pest Control
Contracted Services	8.65	35.00	26.35	Waste Recycling
Planning Services	11.96	10.00	-1.96	Planning
Admin & Member Personnel	9.36	28.00	18.64	Central Purchasing
Legal	0.00	0.00	0.00	
Legal	3.04	5.00	1.96	
Audits 2001/2002	25.07	0.00	-25.07	
				Audit Plan Completed
Sub Total - Audit Plan	173.01	358.00	184.99	48.33%
Provisions				
Ad-hoc / Follow-up Work	14.73	31.00	16.27	
Special Assignments (Detail)	0.00	20.00	20.00	
Management Assignments	11.69	20.00	8.31	CPA
Working Groups (not meetings)	0.30	4.00	3.70	
Reading and Awareness & Training Issues	30.37	56.00	25.63	Incl. PDR, IDEA
Audit Management	10.54	33.00	22.46	Audit Plan
Sub Total -Total Audit Work	240.64	522.00	281.36	46.10%
Internal/External Meetings	7.67	18.00	10.33	
Administrative Duties	37.40	61.00	23.60	
Actual Available Hours	285.71	601.00	315.29	40.04%
Other Time				
Best Value Admin Support	4.70	70.00	65.30	
Holidays	75.74	120.00	44.26	
Non Audit Plan - Sub Total	366.15	791.00	424.85	
Adjustments for Flexible Working	104.39	249.00	144.61	
Total	470.54	1040.00	569.46	45.24%