
PROGRESS ON THE 2014/15 INTERNAL AUDIT PLAN

1 SUMMARY

- 1.1 The annual audit plan for 2014/15 was presented to the Audit Committee on 18 June 2014 for Members' approval with progress on achievement reported to the December 2014 Audit Committee and the end of year estimated completion reported to this Audit Committee.

2 INTRODUCTION

- 2.1 The annual audit plan will be approximately 94% completed by the end of this financial year. Key issues affecting the completion of the plan are noted below.

3 ISSUES AFFECTING THE COMPLETION OF THE AUDIT PLAN

- 3.1 Since reporting progress on the audit plan additional audit work has been undertaken following requests from managers. The areas of work relate to:-
- 3.2 Support to HR – The HR Manager requested assistance with leading an internal investigation into a complaint. The Principal Auditor is leading on the investigation, which is identifying the facts in relation to the issue and subsequently reporting the findings to HR and a senior manager for them to determine the next stage of the procedure. The Principal Auditor has undertaken this type of work for the HR team on previous occasions. Additional time allocated is estimated to be 12 days.
- 3.3 Invoice Query – An invoice was referred to Internal Audit for investigation. The invoice was valid, but it raised a number of queries in relation to procedures for obtaining value for money, officer interests and the working hours directive. Additional time allocated to this work amounted to 5 days.
- 3.4 The end of year status for the audit plan has been estimated to determine the level of likely completion, which is shown in appendix 1.

4 PERFORMANCE

- 4.1 Appendix 1 lists the audit assignments that have been reported to the Audit Committee with the relevant report number noted. Where an audit was considered to be a light touch a brief outline of the work undertaken has been reported to the Audit Committee within the audit plan report.
- 4.2 Some areas of work would not directly lead to a formal report, for example, a proactive piece of work was undertaken in relation to the production of an introductory pack to support the new Assistant Directors.
- 4.3 The time allocated for Housing Operations and Human Resources (HR) has not been used for a specific audit this year. The HR time has balanced the unplanned time used for the complaint investigation. Housing Operations

have been subject to service reviews this year. Performance for housing is also being monitored closely through the Portfolio Holder.

- 4.4 The proposed audit on cemetery management will not be undertaken this year due to a reduction in the overall audit resources as a result of the re-design.
- 4.5 The contingency time has been allocated to several individual investigations generally relating to complaints. No significant concerns or risks have arisen as a result of these complaints.

5 RISK IMPLICATIONS

If the audit plan is not completed there is a risk that independent assurance of controls cannot be provided on a particular area.

6 RECOMMENDATION

- 6.1 It is proposed that the Committee **RESOLVES**
That the revised audit plan for 2014/15 be agreed.



Yvonne Woodward
Head of Finance

Background Papers:-

None.

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APPENDIX 1

AUDIT PLAN 2014/15	Planned Audit Days	Used / Estimated Audit Days	Report Status 20/2/2015
Annual Governance Statement	24	24	In Progress
Public Sector Internal Audit Standards	6	6	Audit Committee
Anti Fraud & Corruption	14	14	Report No.13
Performance Management & Risk	10	10	PH Reports
<i>Partnership Working</i>	5	0	<i>Not Reviewed</i>
Cash & Banking*	15	11	Report No.7
Bank Reconciliation*	2	2	Report No.- In Progress
Creditors*	16	16	Report No.8 – In Progress
Debtors*	12	16	Report No.9
Sundry Debtors & Creditors Review	5	5	No Report
Investments*	6	6	Report No.10 – In Progress
Main Accounting System*	8	8	Report No.11- In Progress
Payroll & Expenses* (RDC & Others)	19	19	Report No.12 & 16
Car Mileage	11	11	Report No.17
Procurement	8	3	Linked to Contracts
Elections –Ballot Paper Verification	4	4	Verification Work
Contract Procedures	15	12	Report No.5
IT Services – Security & Access*	6	6	Report No.20
IT Software Review	11	11	Report No.21
<i>Cemetery Management</i>	5	0	<i>Not completed</i>
Licensing	5	8	Report No.15
Football Pitch Hire	7	7	Report No.14
Disabled Facilities Grant	10	10	Report No.19
<i>Housing Operations</i>	7	0	<i>Not completed</i>
<i>HR Operations</i>	5	0	<i>Not completed</i>
Council Tax*	20	20	Report No.1 – In Progress
Business Rates*	17	18	Report No.3
Subsidy claim check*	23	24	Report No.6
Housing Benefits*	15	12	Report No.4
National Fraud Initiative	8	8	Report No.18
Woodlands & Park Management	5	5	Report No.14
Voluntary Organisations - Grants	5	5	Report No. 2
Pro-Active Checks	7	0	Included in Reports

AUDIT PLAN 2014/15	Planned Audit Days	Used / <i>Estimated</i> Audit Days	Report Status 20/2/2015
Audit Advice / Committee Reports	22	18	Audit Committee
Service Reviews	20	14	Service Reviews
<i>Contingency</i>	20	25	Feedback to service
<i>Prior year</i>		16	area
TOTAL	398	374	

* Core Financial Audits As Defined by External Auditors