

EAST RENFREWSHIRE COUNCIL**AUDIT AND SCRUTINY COMMITTEE****20 June 2019****Report by Chief Auditor****INTERNAL AUDIT ANNUAL REPORT 2018/19****PURPOSE OF REPORT**

1. To submit to Members an annual report on the activities of internal audit during 2018/19 and to provide an independent audit opinion on the adequacy and effectiveness of the Council's governance, risk management and internal control systems based on work undertaken in 2018/19.

BACKGROUND

2. The internal audit service is an autonomous unit within the Chief Executive's Office. The service objectively examines, evaluates and reports on the adequacy of internal control as a contribution to the proper economic, efficient and effective use of the council's resources. Independence is achieved through the organisational status of internal audit and the objectivity of internal auditors. The council's financial regulations require that an annual report containing an assurance statement and summarising internal audit's activities during the year is submitted to the Audit and Scrutiny Committee.

ANNUAL REPORT 2018/19

3. The 2018/19 strategic audit plan was approved by the Audit and Scrutiny Committee on 19 April 2018. The attached annual report (Appendix 1) summarises the audit work carried out during the year. The internal audit annual statement of assurance is contained within appendix A of the report and concludes that reasonable assurance can be placed upon the adequacy and effectiveness of the council's governance, risk management and internal control systems in the year to 31 March 2019.

RECOMMENDATION

4. The Committee is asked to note the annual statement of assurance on the adequacy of governance, risk management and internal control systems and submit it to the Council.

5. The Committee is asked to note the contents of internal audit's annual report 2018/19.

Further information is available from Michelle Blair, Chief Auditor, telephone 0141 577 3067.

M Blair, Chief Auditor
11 June 2019

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APPENDIX 1

INTERNAL AUDIT ANNUAL REPORT 2018/19

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Chief Auditor
11 June 2019

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INTERNAL AUDIT ANNUAL REPORT 2018/19

1. INTRODUCTION

- 1.1 The responsibilities and duties of Internal Audit are summarised in the Council's Financial Regulations which state:
- 'The primary role of Internal Audit is to provide assurance to the Council on the adequacy of its control environment. Internal Audit will carry out independent examinations of financial and related systems of the Council to ensure the interests of the Council are protected.'*
- 1.2 Internal Audit's purpose, authority and responsibilities are set out in more detail in the Audit Charter.
- 1.3 Internal Audit activity during the year was based on the planned work contained in the Annual Audit Plan approved by the Audit and Scrutiny Committee on 19 April 2018. The Annual Plan is derived from the 5 year rolling Strategic Audit Plan which is compiled following a risk based internal audit needs assessment and following consultation with members of the Corporate Management Team, External Audit and elected members.
- 1.4 The audit service is provided by five members of staff of which four employees (3.7 FTE) hold a relevant professional qualification. There is currently one qualified post vacant which it is hoped will be filled soon.
- 1.5 The service operates in compliance with the Public Sector Internal Audit Standards (PSIAS) which came into effect on 1 April 2013.
- 1.6 The assistance afforded by council staff to Audit during the course of work carried out in 2018/19 is gratefully acknowledged and senior management and elected members are thanked for the due regard given to the work of internal audit.

2. INTERNAL CONTROL FRAMEWORK

- 2.1 In order to ensure the proper conduct of its business, the Council has a responsibility to develop and implement systems of internal control. The presence of an effective internal audit function contributes towards, but is not a substitute for, effective controls and it remains primarily the responsibility of line management to ensure that internal controls are in place and are operating effectively. A sound control system will help safeguard assets, ensure records are reliable, promote operational efficiency and ensure adherence to Council policy and procedures. Such systems of internal control can provide only reasonable and not absolute assurance against loss.
- 2.2 As part of its Standing Orders and in order for the business of the council to be dealt with in an efficient manner, the council has in place both a Scheme of Administration and Scheme of Delegated Functions. The former indicates the business to be dealt with by the various bodies of the council, whilst the latter gives details of the authority delegated to officers by the council. In addition to this, a comprehensive set of approved Financial Regulations (recently updated in June 2017) are in place, which ensure that the financial administration of the council is dealt with in a proper manner. The council's Financial Regulations incorporate the requirement that an Annual Audit Report showing the activity of the Internal Audit service and progress achieved against the plan shall be presented to the Audit and Scrutiny Committee each year. Contained within this report shall be an assurance statement on the adequacy of controls.

- 2.3 The Audit and Scrutiny Committee's terms of reference require it to evaluate the internal control environment and provide an annual statement to the Council. To assist with this evaluation, Internal Audit is required to provide the Audit and Scrutiny Committee with an annual statement on the adequacy and effectiveness of internal control.

3. ACHIEVEMENT OF ANNUAL AUDIT PLAN

- 3.1 Internal audit activity during the year was undertaken in accordance with the annual internal audit plan. The results of internal audit's progress against the annual plan has been reported to Audit and Scrutiny Committee quarterly and is summarised in Appendix D. The 2018/19 plan was completed with all planned outputs delivered except for one which was deferred into 2019/20 and no IJB specific audit being carried out.

The 2018/19 plan provided 741 (738 2017/18) direct audit days (i.e. excluding 243 days for planning, reporting, administration, training, consultancy work, seminars, secondments and meetings) spread across various audit activities and council departments. The actual number of audit days achieved was 719. Details of audit work carried out analysed by type of audit is shown in table 1 below.

Table 1 – Audit Work by Type of Audit

Type of Audit	Planned Days 2018/19	Actual Days 2018/19	Variance in days
Systems and Regularity	436	504	(68)
Contract	42	40	2
Computer	36	36	0
General and Fraud Contingency and NFI	105	39	66
Performance Indicators	10	11	(1)
Follow up of previous year	50	54	(4)
Grant Certification	22	8	14
Trust	20	23	(3)
IJB	20	4	16
Total	741	719	22

- 3.2 Internal audit issued 40 reports and memos relating to 2018/19 audit work which contained in excess of 300 recommendations in total. Details of all reports issued were included in the quarterly progress reports during the year. Six of the reports were issued after the year end and one further report has yet to be issued. Satisfactory responses have now been received for all audit reports relating to 2018/19 except for MB1090RM City Deal for which the deadline given for management response has not yet passed.
- 3.3 There were nine reports where management did not accept all of the recommendations contained in the reports. Details of these have been provided to the Audit and Scrutiny Committee during the year within the quarterly progress reports. In total, 12 recommendations were not fully or only partially accepted but reasonable explanations were provided to support the response and therefore all were considered satisfactory. The reports and details of recommendations not fully accepted were:

- MB1057RM HSCP follow-up (1) – medium risk

- MB1061RM Environment follow-up (1) – medium risk
 - MB1062FM Vehicle Services (1) – low risk
 - MB1066RM Community Benefits (2) – both low risk
 - MB1072EL Education follow-up (1) – low risk
 - MB1075NS Insurance arrangements (1) - low risk
 - MB1076RM Council tax reductions and liability (2) – one low, one medium risk
 - MB1079FM Payroll (1) – medium risk
 - MB1088FM MART (2) – both low risk
- 3.4 Management are effectively accepting the associated risks of not implementing the recommendations. Internal audit's approach always attempts to be constructive and this appears to have been welcomed by departments. Four of these 10 recommendations were classified as medium risk, the remaining six were all classified as low risk. Details of the four medium risks which were not accepted are as follows:
- 3.5 One point was within the HSCP follow-up report. The recommendation related to the need for authorisation for specific children by care managers for fostering, adoption and kinship payments. The current practice is that notification is received from the relevant team manager regarding issuing payment. This notification may or may not clearly specify which children's payments are being authorised and management consider the current practice to be adequate.
- 3.6 One point was within the environment follow-up report. The recommendation related to the length of time that back-up documentation for the roads job costing system was retained for as it was a shorter period than used for other council systems. The management response indicated that it considered the 10 day retention period for transactional data to be adequate and therefore are deemed to accept the associated risks of a shorter retention period.
- 3.7 One of these points was within the council tax reductions and liability report. The recommendation related to visits carried out to empty properties to ensure that exemptions granted were legitimate. Management had advised that empty properties are not routinely visited due to limited resource but visits are made in vulnerable cases, where there is doubt about awarding a reduction or there is something suspicious however details of the properties visited could not be provided. Audit recommended that analysis should be carried out to identify the highest risk properties and visits carried out on these as a minimum. Management did not accept this as they are of the view that current visits which take place already target high risk cases. In the absence of being able to demonstrate which visits have taken place and that all high risk properties have been identified and visited, management are deemed to accept the associated risks. It is acknowledged that management intend to put in place reports which will identify which visits have taken place.
- 3.8 The other medium recommendation which was not accepted was within the payroll audit and related to directors implementing a process to ensure that a leavers checklist is completed for every employee who leaves the council to confirm system access is removed and all council equipment etc is returned. Management did not accept this point and indicated that with the current system it is not possible for directors to implement a process to ensure that a leavers checklist is filed however a reminder memo was widely circulated throughout the council to encourage this practice.

- 3.9 An excellent working relationship exists between internal audit and Audit Scotland, the council's appointed external auditors. Information on audit planning and the progress of audit work is regularly exchanged on an informal basis which helps avoid duplication of effort and maximises audit resources. Audit Scotland review the work of internal audit annually to consider whether reliance can be placed on internal audit's work and it is pleasing to be able to report that Audit Scotland continue to be able to place reliance on internal audit's work as the standard of work meets their requirements.

4. SUMMARY OF AUDIT ACTIVITIES 2018/19

- 4.1 Internal Audit carried out a range of activities throughout the year, however systems and regularity based reviews continue to represent two of the main elements of planned activity. Systems reviews focus on identifying, assessing and testing the adequacy and effectiveness of controls in place to ensure the underlying objectives of the system are met whereas regularity focuses more on compliance testing. The key systems and regularity audits carried out were as follows:

- Debtors
- Vehicle Services
- Payroll
- Creditors
- Contract – Quick quotes
- Housing benefits
- Council tax reductions and liability
- Housing Repairs
- HSCP Self Directed Support Charges
- Home Care services

- 4.2 Overall, the audit findings suggested that whilst some weaknesses were identified and some elements of control were only partially in place, when taken with other findings they did not significantly impair the overall systems of internal control in the areas reviewed.
- 4.3 In addition a number of other types of audit were carried out such as computer audit and performance indicators. Following each audit, a report detailing appropriate recommendations to address weaknesses in systems and procedures was issued. In general, audit results suggested that although errors and weaknesses were often noted they were not considered to be generally indicative of absent or inadequate controls and that broadly, the level of compliance was satisfactory.
- 4.4 **Follow-up audits:** An ongoing programme of follow-up audits is also carried out to ensure that recommendations previously made by Internal Audit and accepted by management have been implemented. No responses are outstanding in relation to follow-up audit reports issued during the year.
- 4.5 **General contingency:** Two specific requests for assistance/consultancy or guidance on queries/anomalies were received during the year, neither of which resulted in actual financial loss to the council. One of these was a request to audit the climate change report and the other related to a query in respect of a tender evaluation exercise raised by member of the public and an elected member. Details of this were provided in the quarter 4 progress report.
- 4.6 **Fraud contingency:** Internal Audit also has responsibility for investigating as appropriate all alleged frauds and irregularities which have been brought to our attention in accordance with the Council's Anti-Fraud and Bribery Strategy. The number of frauds and irregularities and the level of resources required to investigate them are always difficult to estimate. Seven potentially fraudulent matters brought to Audit's attention were investigated during the year using budgeted fraud contingency time. In each case which warranted investigation, the matter was brought to a

conclusion and recommendations were made to the relevant director on how to improve controls. Three of these involved a cost or loss to the council. Two were for amounts less than £400 (missing/unaccounted for cash and loss/theft of equipment) and the third relates to theft of various pieces of equipment from a council location with an estimated value of £7,400. Each of these three incidents were notified to the police.

- 4.7 None of the other items investigated involved loss of income or additional cost to the council.
- 4.8 Various methods of encouraging employees and members of the public to whistleblow or bring matters of concern to the attention of Audit (either anonymously or not) are in place and are used to varying degrees. These are by e-mail via a link on the council's website, by post using a freepost address and by phone to a dedicated phone number within Internal Audit.
- 4.9 Frauds and irregularities included in Audit Scotland's quarterly Fraud Digests were also considered in relation to practices within the Council, to proactively try and identify potential weaknesses and ensure that appropriate measures have been taken or are in place to prevent these happening within East Renfrewshire.

5. COMPLIANCE WITH PUBLIC SECTOR INTERNAL AUDIT STANDARDS (PSIAS)

- 5.1 In 2017/18, an external assessment of PSIAS was carried out and submitted to the Audit and Scrutiny Committee in June 2018. The results of that review confirmed that the Internal Audit function has sound documentation standards and reporting procedures in place and complies with the main requirements of PSIAS.
- 5.2 An internal self assessment of compliance with PSIAS was subsequently carried out and the results presented to the Audit and Scrutiny Committee in June 2019. The self assessment concluded that the internal audit service were fully compliant with 95% of the standards and partially compliant with a further 4%. This is broadly in line with the findings of the external assessment.
- 5.3 A Quality Assurance and Improvement Plan (QAIP) was prepared as part of the self assessment review and is included in Appendix C. Actions arising from both the external and internal assessments are included. All actions from the external assessment have now been implemented.
- 5.4 One of the requirements of the PSIAS is that the internal audit service must be free from interference in determining the scope of internal auditing, performing work and communicating results. I can confirm that during 2018/19, the internal audit service has operated without any such interference.

6. INTERNAL AUDIT PERFORMANCE INDICATORS

- 6.1 In January 2008, the Audit Committee approved revised key performance indicators to be used to measure Internal Audit's performance. Some of these indicators have been reported to the Audit and Scrutiny Committee on a quarterly basis, whereas it is only appropriate to report others on an annual basis.
- 6.2 A summary of all the indicators is given in Appendix B with the targets and actual achievement for the full year. Three of the targets were not met;
- 2.1 which measures actual direct audit days compared to planned days,
 - 5.2 which measures the time to complete an audit and
 - 5.3 which measures the time to issue a report.

Indicator 2.1 was impacted by a reduced staffing level in the final quarter of the year. Indicators 5.2 and 5.3 are linked and failure to meet the targets were again impacted by slow responses from departments for some audits to allow reports to be cleared.

7. ANNUAL INTERNAL AUDIT OPINION

- 7.1 There is a formal requirement for the Chief Auditor to prepare an annual report which contains an assurance statement on the adequacy of governance, risk management and internal control systems. Such systems need to be monitored so that management and Members may be sure that they continue to be effective. Monitoring of controls is done at a number of levels, for example, assessment by line management, internal audit and external audit review and subsequent reporting to management of identified weaknesses and recommendations, and monitoring by the Audit and Scrutiny Committee. If monitoring of control is to be effective, then senior management must foster an environment where internal control is the responsibility of all staff.
- 7.2 The Internal Audit Annual Statement of Assurance is included in Appendix A. The evaluation of the control environment is informed by a number of sources as detailed in the appendix.
- 7.3 In reviewing these different sources of evidence, consideration has to be given as to whether any key controls are absent or ineffective and when taken together with other findings, would lead to the conclusion that the overall system of control has been significantly impaired as a result.
- 7.4 Based on the information available to me, my formal annual statement of assurance did not lead me to conclude that the Council's overall systems of governance, risk management and internal control were significantly or materially impaired.

8. CONCLUSION

- 8.1 The 2018/19 audit year was satisfactory for Internal Audit as the audit plan was substantially completed despite a reduction in staffing levels in the latter part of the year due to an internal secondment. External audit continued to place reliance on the work of the service and a reasonable level of performance was achieved against the indicator targets set.

APPENDIX A

INTERNAL AUDIT ANNUAL STATEMENT OF ASSURANCE FOR 2018/19

As Chief Auditor of East Renfrewshire Council, I am pleased to present my annual statement on the adequacy and effectiveness of the governance, risk management and internal control systems of the Council for the year ended 31 March 2019.

Respective Responsibilities of Management and Internal Audit in relation to Governance, Risk Management and Internal Control

It is the responsibility of the Council's senior management to establish appropriate and sound systems of governance, risk management and internal control and to monitor the continuing effectiveness of these systems. It is the responsibility of the Chief Auditor to provide an annual overall assessment of the robustness of governance, risk management and internal control.

The Council's Framework of Governance, Risk Management and Internal Controls

The main objectives of the Council's framework of governance, risk management and internal control are:

- To ensure adherence to management policies and directives in order to achieve the organisation's objectives;
- To safeguard assets;
- To ensure the relevance, reliability and integrity of information, so ensuring as far as possible the completeness and accuracy of records; and
- To ensure compliance with statutory requirements.

Any system of control can only ever provide reasonable and not absolute assurance that control weaknesses or irregularities do not exist or that there is no risk of material errors, losses, fraud, or breaches of laws or regulations. Accordingly, the Council is continually seeking to improve the effectiveness of its systems of governance, risk management and internal control.

The work of Internal Audit

Internal Audit is an independent appraisal function established by the Council for the review of the internal control system as a service to the organisation. It objectively examines, evaluates and reports on the adequacy of internal control in all service areas as a contribution to the proper, economic, efficient and effective use of the Council's resources.

During 2018/19, the internal audit service operated in accordance with the Public Sector Internal Audit Standards (PSIAS). A self assessment was carried out and submitted to the audit and scrutiny committee. This review concluded that the internal audit service continues to operate in compliance with the Public Sector Internal Audit Standards. A quality assurance improvement plan has been developed to further enhance compliance and is included within the appendices. External audit have also considered the work of internal audit and did not raise any issues.

The service undertakes an annual programme of work approved by the Audit Committee based on a five year strategic plan. The strategic plan is based on a formal risk based audit needs assessment which is revised on an ongoing basis to reflect evolving risks and changes within the Council.

All internal audit reports identifying system weaknesses and/or non-compliance with expected controls are brought to the attention of management and include appropriate recommendations. It is management's responsibility to ensure that proper consideration is given to internal audit reports and that an appropriate action plan is provided in response to audit recommendations. Internal Audit is required to ensure that appropriate arrangements are made to determine whether action has been taken on internal audit recommendations or that management has understood and assumed the risk of not taking action. Significant matters arising from internal audit work are reported to the Chief Executive and the Council's Audit and Scrutiny Committee. Follow up work is carried out by Internal Audit to ensure that recommendations previously accepted by management have been implemented. Copies of these reports are circulated to members of the Audit and Scrutiny Committee.

Basis of Opinion

My evaluation of the control environment is informed by a number of sources:

- The audit work undertaken by Internal Audit during the year to 31 March 2019 and material findings since the year end
- The audit work undertaken by Internal Audit in previous years
- The assessment of risk completed during the preparation of the strategic audit plan
- Assessments of the general control environment within individual departments as completed by each director
- Reports issued by the Council's external auditors and other review and inspection agencies
- Knowledge of the Council's governance, risk management and performance monitoring arrangements
- Any other items brought to the attention of internal audit staff by whatever means which may warrant further investigation.

Opinion

It is my opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's framework of governance, risk management and internal control for the year ended 31 March 2019.

Michelle Blair FCA
Chief Auditor

5 June 2019

Internal Audit Performance Indicators 2018/19

Indicator	Definitions (where required)	Target (where applicable)	Actual 2018/19	Actual 2017/18	Actual 2016/17
1. Cost					
1.1 Cost of Internal Audit per productive day.	Productive days are those spent on direct audit activities.	-	£322	£363	£346
2. Audit Coverage					
2.1 Actual direct audit days as a % of planned direct audit days per the plan.	Planned direct audit days as detailed in the strategic audit plan.	100%	97%	103%	108%
2.2 Actual direct audit days as a percentage of total days available.	Days available exclude public holidays, annual leave and sickness absence.	75%	77%	77%	79%
2.3 Number of requests for assistance/ queries raised by departments outwith planned audit work.	This will generally include most items met from general and fraud contingency. This is contextual information only.	-	9	11	12
2.4 Percentage of planned contingency time used.	Actual contingency time used as a percentage of total planned contingency time. This is mainly for contextual information	<100%	39%	100%	62%
3. Quality					
3.1 Number of questionnaires issued during the year. (Note: questionnaire sent electronically so this now records the number of responses)			18	12	19
3.2 Percentage of customer questionnaires with overall rating of satisfactory or better.		90%	100%	100%	89%
3.3 Percentage of established audit posts (FTE) at year end filled by staff with relevant professional qualification.		45%	57%	78%	78%
4. Achievement of Plan	Total number of audits defined as number per strategic annual plan. Number achieved defined as number of audits from plan which were started during the year.				
4.1 No of audits achieved as a percentage of all audits planned during the year.		90%	95%	96%	100%
5. Issue of Reports					
5.1 Number of audit reports issued		-	40	41	48
5.2 Average time in weeks from start of fieldwork to issue of report.	Start of fieldwork defined as when auditor starts gathering information or preparing file. Initial phone call to set up the audit would not be counted as start of fieldwork.	12 weeks	13.7 weeks	16.2 weeks	12.2 weeks
5.3 Average time taken to issue report (working days).	Speed of issue of report is measured from date file is handed to Chief Auditor for review to date of issue of report. GENERAL Average weeks calculated as working days divided by 5. Working days exclude weekends, public holidays, annual leave, training and sickness absence.	10 working days	11.1 working days	12.0 working days	8.8 working days

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QUALITY ASSURANCE IMPROVEMENT PLAN (QAIP) AS AT MAY 2019

Ref	Source (SA – Self Assessment EA – External Assessment)	Finding	Proposed action/recommendation	Progress	Target Date
1	EA 2018	Reporting of PSIAS Self Assessment A self-assessment against PSIAS was undertaken by the Chief Internal Auditor and this was reported to the Audit and Scrutiny Committee in September 2016. However, the results of this were not included in the Annual Report.	It is recommended that compliance is enhanced by completing the self assessment against PSIAS annually and reporting on it in the Annual Report as part of a statement on the internal audit function's Quality Assurance and Improvement Programme.	Implemented. PSIAS self assessments carried out June 2019 and QAIP included within the Annual Report.	N/A
2	EA 2018	Reporting to the Audit and Scrutiny Committee The Audit Plan is formally approved by committee and progress against the annual audit plan is reported on a quarterly basis to the Audit and Scrutiny Committee and adjusted if required. The process for allocating resources against the plan appears reasonable. Verbal updates are given by the Chief Auditor on significant risks identified but these updates are not provided in writing ahead of the committee meetings.	Consideration should be given to, as a minimum, providing some written detail to the Audit and Scrutiny Committee on the nature and number of High risk issues raised, including those not accepted by management, with the aim of enhancing visibility and scrutiny.	Implemented. The quarterly progress reports provided to audit and scrutiny members were expanded to include more information about findings/recommendations from 2018/19 quarter 1 onwards.	N/A
3	EA 2018	Retention of audit evidence Procedures are in place to identify, document, analyse, and evaluate evidence gathered during the audit engagement. Paper audit files are maintained and these are generally well organised and clear to follow. The quality and quantity of evidence retained is generally deemed sufficient but minor instances have been	It should be ensured that sufficient detail is retained on file to enable a third party to fully understand the detail of the work undertaken.	Implemented. The Chief Auditor ensures that cross referencing within files is adequate to allow a third party to understand the detail of the work undertaken.	N/A

Ref	Source (SA – Self Assessment EA – External Assessment)	Finding	Proposed action/recommendation	Progress	Target Date
		noted where the quality could be improved to enable a third party to understand the detail of the work undertaken.			
4	EA 2018	Annual Audit Opinion The overall audit opinion on internal controls is provided in the annual report. Significant areas of concern are highlighted in the audit opinion. However, an opinion is not provided on governance and risk management.	Compliance with PSIAS could be further enhanced by concluding on the overall effectiveness of the council's framework of governance and risk management.	Implemented. This was addressed in the assurance statement included within the Annual Report for 2017/18.	N/A
5	SA 2019	Standard 2430 Use of "Conducted in Conformance with the PSIAS" only if the results of the QAIP support such a statement	Include a statement in all audit reports that the audit has been conducted in conformance with PSIAS.		Sept 2019
6	SA 2019	Standard 1110 – the internal audit service must be free from interference in determining the scope of internal auditing, performing work and communicating results. The Chief Auditor must disclose such interference to the Audit and Scrutiny Committee and discuss the implications.	A statement will be included in the 2018/19 Annual Report.	Implemented June 2019.	N/A

EAST RENFREWSHIRE COUNCIL
Internal Audit Section
ACHIEVEMENT OF ANNUAL AUDIT PLAN FOR 2018/19

Department	Title		Audit Number	No. of days	Status
Chief Executives	VAT		1	12	Complete
Corporate & Community	Council Tax – reductions and liability		2	24	Complete
	Creditor Payments		3	15	Complete
	Debtors control		4	10	Complete
	Housing Benefit/ Universal Credit		5	30	Complete
	Income Maximisation, money advice, welfare rights		6	30	Complete
	Insurance Arrangements		7	8	Complete
	Members' Expenses		8	12	Complete
	Payroll		9	25	Complete
	Application controls – Payroll/HR		10	18	Complete
	Education	Parentpay		11	18
Schools Cluster 1 – St Lukes			12	32	Complete
Operation of Trust			13	15	DEFERRED
Wraparound care			14	35	Complete
Environment	Project management of capital projects		15	22	In progress
	City Deal		16	15	Complete
	Grant Certification		17	22	Complete
	State Aid		18	10	Complete
	PPP projects		19	15	Complete
	Vehicle Services		20	12	Complete
	Year end Stocktake		21	5	Complete
Housing	Housing Repairs		22	20	Complete
HSCP	HSCP Health Care Centres and area offices – Barrhead Health and Care Centre		23	8	Complete
	HSCP Emergency payments (sect 22 & 12)		24	8	Complete
	HSCP Self Directed Support Charges		25	20	Complete
	Home Care Services		26	22	Complete
	IJB		27	20	Time not used
Trust	Community and Leisure Limited		28	20	Complete
Other	NFI		29	5	Complete
Various	Application controls – ICON cash receipting		30	18	Complete
	Contract 1– Community Benefits		31	8	Complete
	Contract 2 – Quick Quotes		31	12	Complete
	Mobile phones		32	15	Complete
	Fraud Contingency		33	70	Complete
	General Contingency		34	30	Complete
	LG Benchmarking Framework payment of invoices		35	5	Complete
	LG Benchmarking Framework equal opportunities		35	5	Complete
	Follow-up		36	50	Complete
	Previous year audits		37	20	Complete
			Total	741	

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