

EAST RENFREWSHIRE COUNCILAUDIT & SCRUTINY COMMITTEE9 NOVEMBER 2017Report by Chief AuditorINTERNAL AUDIT PLAN PROGRESS REPORT 1/7/17 TO 30/9/17**PURPOSE OF REPORT**

1. To inform members of progress on Internal Audit's annual plan for 2017/18.

**BACKGROUND**

2. The work performed by Internal Audit is based on a rolling 5-year strategic plan, which is revised annually to take into account changes in circumstances. This report is provided to allow members to monitor the activities of Internal Audit and to oversee actions taken by management in response to audit recommendations.

**AUDIT PLAN 2017/18 - PROGRESS REPORT 1/7/17 to 30/9/17**

3. A copy of the annual audit plan for 2017/18 is shown in appendix 1. A total of 7 audit reports relating to planned 2017/18 audit work have been issued in the quarter as shown in appendix 2. All audit responses received in the quarter have been satisfactory. In addition, the quarterly performance indicators for the section are shown in appendix 3.

**RECOMMENDATION**

4. The Committee is asked to note Internal Audit's progress report for the quarter ended 30 September 2017.

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

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**EAST RENFREWSHIRE COUNCIL**  
Internal Audit Section  
**ANNUAL AUDIT PLAN FOR 2017/18 PROGRESS REPORT as at 30 September 2017**

Department	Title	Audit Number	No. of days	Status
HSCP	HSCP Health care centres and area offices – St Andrews House	1	8	Complete
	Care first finance system	2	15	
	HSCP Self directed support	3	10	
	<b>Thornliebank Resource Centre</b>	4	8	<b>Complete</b>
	Holiday funds	5	6	In progress
	IJB	6	20	
Chief Executives Office	Budgetary control	7	20	
	Treasury management	8	18	
Corporate & Community	Debtors control	9	10	
	Creditors	10	24	In progress
	Council Tax – billing and collection	11	24	In progress
	Housing Benefits/Universal Credit	12	30	
	Overtime	13	22	In progress
	Human Resources Management	14	20	In progress
	Community Safety Unit	15	20	
	Complaints monitoring	16	15	In progress
	Cash income and banking	17	22	In progress
	IS/IT strategy	18	10	Complete
	Business continuity plans	19	15	In progress
	Network controls	20	15	In progress
Education	Cashless catering and online payments	21	30	
	<b>Schools transport</b>	22	15	<b>Complete</b>
	Schools VAT free purchase scheme	23	12	In progress
	Schools cluster - Mearns Castle	24	32	Complete
Environment	City Deal	25	15	
	Commercial Rents	26	25	In progress
	Grant Certification	27	15	
	<b>Application controls – Roads Job Costing System</b>	28	11	<b>Complete</b>
	Year end Stocktake	29	5	Complete
Trust	Community and Leisure Limited	30	20	In progress
Other	NFI	31	12	In progress
Various	Contract 1 - Variations	32	20	In progress
	Contract 2 TBA	33	20	
	<b>Petty Cash</b>	34	15	<b>Complete</b>
	Fraud Contingency	35	49	In progress
	Follow up	36	50	In progress
	General Contingency	37	30	In progress
	LG Benchmarking Framework	38	10	In progress
	Previous year audits	39	20	Complete
			<b>738</b>	

Note - Audit reports issued in the quarter are shown in bold

**INTERNAL AUDIT (as at 30 September 2017)**  
**REPORTS AND MEMOS ISSUED 2017/18**

FILE REF	Audit No.	SUBJECT	Department	DATE AUDIT STARTED	DATE REPORT/ MEMO SENT	DATE REPLY DUE	DATE REPLY REC	COMMENTS
MB/1010/RM	29	Housing Maintenance Team y/e Stocktake	Environment	22/03/17	19/05/17	23/06/17	22/6/17	Satisfactory
MB/1011/NS	1	HSCP Area Offices – St Andrews House	HSCP	28/03/17	21/04/17	26/05/17	31/5/17	Satisfactory
MB/1012/NS	24	Schools Cluster – Mearns Castle High	Education	04/04/17	23/6/17	4/8/17	02/10/17	Ext 13/09/17 Satisfactory
MB/1013/FM	22	<b>School Transport</b>	Education	20/04/17	11/07/17	18/08/17	25/08/17	Ext 25/08/17 Satisfactory
MB/1014/NS	28	<b>Application Audit – Roads Job Costing</b>	Environment	18/04/17	01/08/17	08/09/17	17/08/17	Satisfactory
MB/1015/EL	18	Digital Strategy	Corp & Comm	03/05/17	27/06/17	N/A	N/A	N/A – no response required
MB1016/EL	26	Commercial Rents	Environment	02/05/17				
MB/1017/RM	36	HSCP Follow Up	HSCP	08/05/17				
MB/1018/FM	36	<b>Education Follow Up</b>	Education	30/05/17	14/09/17	20/10/17	30/10/17	Ext 27/10/17 Satisfactory
MB/1019/NS	36	Environment Follow Up	Environment	26/05/17	02/10/17	03/11/17		
MB/1020/RM	36	<b>Chief Executive's Office FU</b>	Accountancy	26/05/17	07/09/17	13/10/17	16/10/17	Satisfactory
			Legal Services				25/10/17	Satisfactory
MB/1021/FM	11	Council Tax Billing & Collection	Corp & Comm	07/06/17				
MB/1022/NS	30	<b>Trust</b>	Trust	13/6/17	14/09/17	20/10/17	24/10/17	Satisfactory
MB/1023/RM	10	Creditors	Corp & Comm	13/6/17	10/10/17	10/11/17		
			Accountancy					
MB/1024/NS	4	<b>Thornliebank Resource Centre</b>	HSCP	16/6/17	29/08/17	06/10/17	03/10/17	Satisfactory
MB/1025/EL	19	Business Continuity Plan	Corp & Comm	22/6/17	09/10/17	10/11/17		
MB/1026/NS	34	<b>Petty Cash</b>	Accountancy	14/07/17	14/09/17	20/10/17	20/10/17	Satisfactory
			Corp & Comm				23/10/17	Ext 23/10/17 Satisfactory
			Education				30/10/17	Ext 27/10/17 Satisfactory
			Environment				10/10/17	Satisfactory
			HSCP				23/10/17	Satisfactory
MB/1027/FM	16	Complaints Monitoring	Corp & Comm	15/08/17				
MB/1028/NS	5	Holiday Funds	HSCP	17/08/17				
MB/1029/NS	23	Schools VAT Free Purchase Scheme	Education	17/08/17	23/10/17	24/11/17		
MB/1030/RM	32	Contract Audit - Variations	Chief Execs Office	18/08/17				
MB/1031/EL	36	Trust	Trust	18/08/17				
MB/1032/EL	20	Network Controls	Corp & Comm	30/08/17				
MB/1033/NS	17	Cash Income and Banking	Corp & Comm	14/09/17				
MB/1034/EL	38	LGBF Indicator: Payment of Invoices	Corp & Comm	29/09/17				
MB/1035/EL	38	LGBF Indicator: Sickness Absence	Corp & Comm	29/09/17				
MB/1036/FM	13	Overtime	Corp & Comm	03/10/17				
MB/1037/RM	30	Trust	Trust	05/10/17				
MB/1038/NS	14	Maximising Attendance	Corp & Comm	11/10/17				

Note - Audit reports issued in the quarter are shown in bold

**EAST RENFREWSHIRE COUNCIL**  
Internal Audit Section

**QUARTERLY PERFORMANCE INDICATORS**

<u>Internal Audit Indicators reported Quarterly</u>	Target (where applicable)	Quarter 2 Actual to 30/9/17	Cumulative Actual to 30/9/17
<b>2. Audit Coverage.</b>			
2.2 Actual direct audit days as a percentage of total days available	75%	78%	78%
2.3 Number of requests for assistance/queries raised by departments outwith planned audit work.	-	2	4
2.4 Percentage of planned contingency time used.  (Days available exclude public holidays, annual leave and sickness absence)	<50%	20%	31%
<b>5. Issue of Reports.</b>			
5.1 Number of audit reports issued per quarter.	-	7	11
5.2 Ave. time in weeks from start of fieldwork to issue of report. (Note 1)	12 weeks	12.8 weeks	11 weeks
5.3 Ave. time taken to issue report (working days). (Note 2)	10 working days	10.3 working days	10 working days

**Notes**

1. Average weeks calculated as working days divided by 5.
2. Working days excludes weekends, public holidays, annual leave and sickness absence.

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