

EAST RENFREWSHIRE COUNCIL

AUDIT & SCRUTINY COMMITTEE

17 AUGUST 2017

Report by Chief Auditor

INTERNAL AUDIT PLAN PROGRESS REPORT 1/4/17 TO 30/6/17

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 1/4/17 to 30/6/17

3. A copy of the annual audit plan for 2017/18 is shown in appendix 1. A total of 4 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 June 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 June 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	In progress	
	HSCP Self directed support	3	10		
	Thornliebank Resource Centre	4	8		
	Holiday funds	5	6		
	IJB	6	20		
Chief Executives Office	Budgetary control	7	20		
	Treasury management	8	18		
Corporate & Community	Debtors control	9	10	In progress	
	Creditors	10	24		
	Council Tax – billing and collection	11	24	In progress	
	Housing Benefits/Universal Credit	12	30		
	Overtime	13	22		
	Human Resources Management	14	20		
	Community Safety Unit	15	20		
	Complaints monitoring	16	15		
	Cash income and banking	17	22		
	IS/IT digital strategy	18	10		Complete
	Business continuity plans	19	15		In progress
Network controls	20	15			
Education	Cashless catering and online payments	21	30	In progress	
	Schools transport	22	15		
	Schools VAT free purchase scheme	23	12		
	Schools cluster - Mearns Castle	24	32	Complete	
Environment	City Deal	25	15	In progress	
	Commercial Rents	26	25		
	Grant Certification	27	15	In progress	
	Application controls – Roads Job Costing System	28	11		
	Year end Stocktake	29	5	Complete	
Trust	Community and Leisure Limited	30	20	In progress	
Other	NFI	31	12	In progress	
Various	Contract 1 TBA	32	20	In progress	
	Contract 2 TBA	33	20		
	Petty Cash	34	15		
	Fraud Contingency	35	49		
	Follow up	36	50		
	General Contingency	37	30		
	LG Benchmarking Framework	38	10		
	Previous year audits	39	20		
			738		

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

INTERNAL AUDIT (as at 30 June 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	COMMENT S
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		
MB/1013/FM	22	School Transport	Education	20/04/17				
MB/1014/NS	28	Application Audit – Roads Job Costing	Environment	18/04/17				
MB/1015/EL	18	Digital Strategy	Corp & Comm	03/05/17	27/6/17	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	Education Follow Up	Education	30/05/17				
MB/1019/NS	36	Environment Follow Up	Environment	26/05/17				
MB/1020/RM	36	CE Follow Up	CE	26/05/17				
MB/1021/FM	11	Council Tax Billing & Collection	Corp & Comm	07/06/17				
MB/1022/NS	30	Trust Audit	Trust	13/6/17				
MB/1023/RM	10	Creditors	Corp & Comm	13/6/17				
MB/1024/NS	4	Thornliebank Resource Centre	HSCP	16/6/17				
MB/1025/EL	19	Business Continuity Plan	Corp & Comm	22/6/17				

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 1 Actual to 30/6/17	Cumulative Actual to 30/6/17
2. Audit Coverage.			
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	2
2.4 Percentage of planned contingency time used. (Days available exclude public holidays, annual leave and sickness absence)	<50%	11%	11%
5. Issue of Reports.			
5.1 Number of audit reports issued per quarter.	-	4	4
5.2 Ave. time in weeks from start of fieldwork to issue of report. (Note 1)	12 weeks	7.8 weeks	7.8 weeks
5.3 Ave. time taken to issue report (working days). (Note 2)	10 working days	9.5 working days	9.5 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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