

EAST RENFREWSHIRE COUNCIL

AUDIT & SCRUTINY COMMITTEE

19 JANUARY 2017

Report by Chief Auditor

INTERNAL AUDIT PLAN PROGRESS REPORT 1/10/16 TO 31/12/16

PURPOSE OF REPORT

1. To inform members of progress on Internal Audit's annual plan for 2016/17.

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 2016/17 - PROGRESS REPORT 1/10/16 to 31/12/16

3. A copy of the annual audit plan for 2016/17 is shown in appendix 1. A total of 11 audit reports relating to planned 2016/17 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 31 December 2016.

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

EAST RENFREWSHIRE COUNCIL
Internal Audit Section
ANNUAL AUDIT PLAN FOR 2016/17 PROGRESS REPORT as at 31 December 2016

Department	Title	Audit Number	No. of days	Status
HSCP	HSCP Area offices – HQ	1	8	Complete
	Cash for kids	2	8	Complete
	Barrhead Resource Centre	3	8	Complete
	IJB	4	15	
Chief Executives Office	Financial Ledger	5	20	In progress
	Ordering and Certification	6	20	Complete
Corporate & Community	Debtors	7	24	In progress
	Creditors Payments	8	10	Complete
	Council Tax – Recovery and Enforcement	9	18	Complete
	Housing Benefits/Universal Credit	10	30	In progress
	Payroll – all payruns	11	20	Complete
	Phone/Internet payments	12	18	Complete
	Scottish Welfare Fund	13	15	Complete
	Corporate Debt Recovery	14	20	Complete
	Corporate Procurement Cards	15	15	Complete
	Barrhead and Eastwood Payment Centres	16	16	Complete
	Application controls – CARS	17	12	Complete
	File Controls	18	12	Complete
	Education	Education Support (SEN, bi-lingual , taxis etc)	19	15
Playscheme Wraparound		20	15	In progress
HQ cash catering Eastwood and Barrhead		21	8	Complete
Schools cluster 7		22	32	In progress
Environment	City Deal	23	15	In progress
	Application controls – Servitor	24	15	Complete
	Grant Certification	25	15	
	Year end Stocktake	26	5	Complete
Housing	Housing – Allocations and Homeless Persons	27	27	
	Housing – Rent accounting	28	20	Complete
Trust	Community and Leisure Limited	29	20	In progress
Other	NFI	30	12	
Various	Contract 1 Contract Evaluation	31	20	Complete
	Contract 2 Contract Standing Orders Compliance	32	20	In progress
	Mobile Working	33	15	In progress
	Risk Management and Corporate Governance	34	12	In progress
	Fraud Contingency	35	70	In progress
	Follow up	36	51	In progress
	General Contingency	37	30	In progress
	LG Benchmarking Framework	38	10	Complete
	Previous year audits	39	20	Complete
			736	

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

INTERNAL AUDIT (as at 31 December 2016)
REPORTS AND MEMOS ISSUED 2016/17

FILE REF	Audit No.	SUBJECT	Department	DATE AUDIT STARTED	DATE REPORT/ MEMO SENT	DATE REPLY DUE	DATE REPLY REC	COMMENTS
MB/962/RM	26	Housing Maintenance Team Y/E Stocktake	Environment	15/03/16	20/05/16	24/06/16	24/06/16	Satisfactory
MB/963/FM	6	Ordering & Certification	Environment	04/04/16	11/07/16	12/08/16	17/8/16	Satisfactory
			C&C				11/8/16	Satisfactory
			Legal				24/8/16	1 st rem 23/8 Satisfactory
			Accountancy				26/7/16	Satisfactory
			HSCP				19/09/16	1 st rem 24/8 Satisfactory
			Education				10/8/16	Satisfactory
MB/964/NS	3	Barrhead Resource Centre	HSCP	24/03/16	19/04/16	27/05/16	26/05/16	Satisfactory
MB/965/NS	1	HSCP Area Office (HQ)	HSCP	06/04/16	21/06/16	29/07/16	22/7/16	Satisfactory
MB/966/NS	24	Application Audit: Servitor	Environment	25/04/16	14/10/2016	18/11/16	24/11/16	Ext 25/11/16 Satisfactory
MB/967/NS	36	Corporate and Community Follow Up	Corp & Comm	21/04/16	02/06/16	08/07/16	04/07/16	Satisfactory
MB/968/RM	14	Corporate Debt Recovery	Corp & Comm	04/05/16	19/07/16	26/08/16	23/08/16	Satisfactory
MB/969/EL	28	Rent Accounting	Environment – Housing	13/05/16	06/07/16	12/08/16	17/8/16	Satisfactory
			Legal				24/8/16	Satisfactory
			C&C				12/08/16	Satisfactory
MB/970/RM	18	File Controls	Corp & Comm	11/05/16	18/08/16	30/09/16	27/09/16	Satisfactory
MB/971/NS	21	HQ Cash Catering – Eastwood and Barrhead	Education	25/05/16	21/07/16	02/09/16	09/09/16	Ext 09/09/16 Satisfactory
MB/972/FM	36	Education Follow up	Education	09/06/16	20/12/16	10/02/17		
MB/973/NS	16	Barrhead and Eastwood Payment Centres	Corp & Comm	14/06/16	05/08/16	09/09/16	06/09/16	Satisfactory
MB/974/FM	13	Scottish Welfare Fund	Corp & Comm	16/06/16	01/09/16	07/10/16	05/10/16	Satisfactory
MB/975/EL	17	Application Audit – CARS	Corp & Comm	20/06/16	19/07/16	26/08/16	23/08/16	Satisfactory
MB/976/RM	31	Contract Evaluation	Legal	29/06/16	21/09/16	28/10/16	31/10/16	Satisfactory
			Education				3/11/16	1 st reminder 1/11/16 Satisfactory
			HSCP				18/11/16	1 st reminder 1/11/16 Reply rec'd 2/11 but not Accepted Satisfactory
			Environment				27/10/16	Satisfactory
			Corporate & Community				27/10/16	Satisfactory
MB/977/NS	36	CHCP Follow up	HSCP	20/07/16	20/09/16	28/10/16	14/11/16	1 st reminder 1/11/16 Satisfactory
MB/978/NS	38	LGBF Indicators – Payment of invoices	Corp & Comm	22/07/16	08/09/16	14/10/16	06/10/16	Satisfactory
			Education				17/10/16	Satisfactory
			HSCP				20/09/16	Satisfactory
			Legal Services				17/10/16	Satisfactory
			Accountancy				20/09/16	Satisfactory
			Environment				13/10/16	Satisfactory
MB/979/NS	12	Phone/Internet Payments	Environment	28/7/16	21/09/16	28/10/16	27/10/16	Satisfactory
			Accountancy				11/10/16	Satisfactory
MB/980/RM	9	Council Tax Recovery & Enforcement	Corp & Comm	08/08/16	11/11/16	16/12/16	13/12/16	Satisfactory
MB/981/RM	36	Environment Follow -up	Environment	08/08/16	25/10/16	02/12/16	30/11/16	Satisfactory
MB/982/EL	2	Cash for Kids Grant Monies	HSCP	15/08/16	06/09/16	14/10/16	27/10/16	1 st reminder sent 25/10/16 Satisfactory
MB/983/NS	19	Education Support	Education	17/08/16	20/10/16	25/11/16	10/11/16	Satisfactory
MB/984/FM	11	Payroll	Corp & Comm	19/08/16	02/12/16	20/01/17		
			Education					
			Environment					
			HSCP					
			Legal					
			Accountancy					
MB/985/FM	29	Payroll - Trust	Trust	23/08/16	19/12/16	03/02/17		
MB/986/EL	36	Payments to Care Providers Follow Up	HSCP	23/08/16	06/12/16	13/01/17		
MB/987/NS	8	Creditor Payments	Corp & Comm	19/09/16	18/11/16	23/12/16	13/12/16	Satisfactory
			Environment				20/12/16	Satisfactory
			Accountancy				09/01/17	Satisfactory
			HSCP					
			Education				16/12/16	Satisfactory
			Legal					
MB/988/NS	29	Trust Creditor Payments	Trust	19/09/16	14/12/16	27/01/17		

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MB/989/EL	15	Corporate Procurement Cards	Environment	22/09/16	20/12/16	10/02/17		
			Corp & Comm					
			Legal					
			Accountancy					
MB/990/EL	20	Playscheme Wraparound	Education	10/11/16				
MB/991/NS	22	Schools Cluster 7 – Barrhead High	Chief Execs Office	11/10/16				
MB/992/RM	31	Contract Standing Orders Compliance	Chief Execs Office	21/09/16				
MB/993/FM	5	Financial Ledger	Chief Execs Office	31/10/16				
MB/994/RM	10	Housing Benefit Payments/Admin/ Post opening	Corp & Community	2/11/16				
MB/995/RM	34	Risk Mgt & Corporate Governance	Corp & Community	1/11/16				
MB/996/EL	27	Housing Allocations and Homelessness	Environment					
MB/997/EL	33	Mobile Working	Corp & Community	02/12/16				
MB/998/EL	36	ICT audits follow up	Corp & Community	06/12/16				
MB/999/NS	7	Debtors	Corp & Community	20/12/16				
MB/1000/FM	37	Secondments	Corp & Comm	20/12/16				
			Education					
			HSCP					
			Environment					
			Legal					
Accountancy								

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EAST RENFREWSHIRE COUNCIL
Internal Audit Section

QUARTERLY PERFORMANCE INDICATORS

<u>Internal Audit Indicators reported Quarterly</u>	Target (where applicable)	Quarter 3 Actual to 31/12/16	Cumulative Actual to 31/12/16
2. Audit Coverage.			
2.2 Actual direct audit days as a percentage of total days available	75%	84%	79%
2.3 Number of requests for assistance/queries raised by departments outwith planned audit work.	-	2	10
2.4 Percentage of planned contingency time used. (Days available exclude public holidays, annual leave and sickness absence)	<50%	21%	35%
5. Issue of Reports.			
5.1 Number of audit reports issued per quarter.	-	11	28
5.2 Ave. time in weeks from start of fieldwork to issue of report. (Note 1)	12 weeks	15.2 weeks	11.4 weeks
5.3 Ave. time taken to issue report (working days). (Note 2)	10 working days	11.2 working days	8.4 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.