

EAST RENFREWSHIRE COUNCILAUDIT & SCRUTINY COMMITTEE3 March 2016Report by Chief AuditorINTERNAL AUDIT PLAN PROGRESS REPORT 1/10/15 TO 31/12/15**1 PURPOSE OF REPORT**

- 1.1 To inform members of progress on Internal Audit's annual plan for 2015/16.

2 BACKGROUND

- 2.1 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.

3 AUDIT PLAN 2015/16 - PROGRESS REPORT 1/10/15 to 31/12/15

- 3.1 A copy of the annual audit plan for 2015/16 is shown in appendix 1. A total of 12 audit reports relating to planned 2015/16 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.

4 RECOMMENDATION

- 4.1 The Committee is asked to note Internal Audit's progress report for the quarter ended 31 December 2015.

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 2015/16 PROGRESS REPORT as at 31 December 2015

Department	Title	Audit Number	No. of days	Status
CHCP	CHCP Area offices - Barrhead	1	8	Complete
	Payments to other LAs	2	15	Complete
	CHCP payments to Care Providers	3	25	Complete
	Home Care Services	4	22	In progress
Chief Executives Office	Creditor Payments	5	10	Complete
	Central Support Costs	6	5	In progress
	Election Expenses	7	5	Complete
	Capital Accounting	8	20	
Corporate & Community	Income Maximisation, money advice, welfare rights	9	30	
	Debtors Control	11	10	
	Computer - Project Management Controls	12	12	In progress
	Overtime	13	22	In progress
	Managing Absence	14	20	
	NDR	15	7	Complete
	Council Tax - Reductions/liability	16	24	Complete
	Housing Benefits/ Universal Credit	17	35	In progress
	Civic Hospitality	18	4	Complete
	Clothing grants, free meals	19	12	Complete
Education	Wraparound care and nursery provision	20	20	
	Computer Environmental Controls - Education	21	10	Complete
	Computer Review of SEEMIS/Click & Go	22	12	In progress
	Schools Cluster 6	23	32	Complete
	Education Maintenance Allowances	24	8	Complete
Environment	PATS Framework Agreements	25	20	
	Fuel	26	15	Complete
	Grant Certification (excl Leader)	27	15	
	Leader programme	28	10	Complete
	Burial Income	29	8	Complete
	Heritage Lottery Fund	30	8	Complete
	BID Process	31	10	
	Violent Warning Marker Scheme	32	12	Complete
	Year end Stocktake	33	5	Complete
Housing	Housing Repairs	34	20	Complete
	Application Audit - OHMS Rent Accounting	35	15	Complete
	Gas Servicing	36	15	Complete
Trust	Community and Leisure Limited	37	20	In progress
Other	NFI	38	6	In progress
Various	Contract 1 EU Compliance		10	In progress
	Contract 2 Contract spend	39	10	In progress
	Risk Management & Corporate Governance	40	15	In progress
	Fraud Contingency	41	70	In progress
	Follow up	42	50	In progress
	General Contingency	43	30	In progress
	LG Benchmarking Framework	44	10	Complete
Previous year audits	45	15	Complete	
			757	

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

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INTERNAL AUDIT (as at 31 December 2015)								
REPORTS AND MEMOS ISSUED 2015/16								
FILE REF	Audit No.	SUBJECT	Department	DATE AUDIT STARTED	DATE REPOR TMEMO SENT	DATE REPLY DUE	DATE REPLY REC	COMMENTS
MB/916/NS	33	Year End Stocktake	Environment	27/03/15	27/04/15	02/06/15	11/06/15	Ext 12/06/15 Satisfactory
MB/917/RM	32	Violent Warning Marker	Environment	01/04/15	16/07/15	21/08/15	19/08/15	Satisfactory
			Education				14/08/15	Satisfactory
MB/918/NS	1	CHCP Area Offices – Barrhead	CHCP	21/04/15	15/05/15	19/06/15	07/07/15	1 st Reminder 06/07/15 Satisfactory
			CE Office - Accountancy				23/06/15	Ext 23/06/15 Satisfactory
MB/919/RM EL	3	Payments to Care Providers	HSCP	01/04/15	13/10/15	13/11/15	13/10/15	14/10/15 5 recommendations partly or not accepted Satisfactory
		Accountancy						
MB/920/EL	35	Application Audit – OHMS/Rent Accounting	Environment	13/05/15	21/07/15	28/08/15	31/08/15	Satisfactory
			Corp and Comm				27/08/15	Satisfactory
MB/921/RM	24	Education Maintenance Allowances	Education	13/05/15	02/07/15	07/08/15	24/07/15	Satisfactory
MB/922/NS	19	Clothing Grant and Free School Meals	Corp and Comm	14/05/15	06/08/15	11/09/15	14/09/15	Satisfactory
			CE Office - Accountancy				17/09/15	Satisfactory
MB/923/NS	42	Education Follow Up	Education	14/05/15	25/06/15	07/08/15	06/08/15	Satisfactory
MB/924/RM	15	NDR	Corp and Comm	15/05/15	17/08/15	18/09/15	10/09/15	Satisfactory
MB/925/EL	21	Education Network Environmental Controls	Education	03/06/15	30/06/15	07/08/15	06/08/15	Satisfactory
			Corp and Comm				06/08/15	Satisfactory
MB/926/NS	44	LGBF Corporate 6 – Sickness Absence	Corp and Comm	16/06/15	07/09/15	09/10/15	06/10/15	Satisfactory
MB/927/NS	30	Heritage Lottery Fund	Environment	18/06/15	14/08/15	n/a	n/a	No Response Required
MB/928/RM	42	Environment Follow Up	Environment	23/06/15	15/09/15	23/10/15	22/10/15	Satisfactory
MB/929/RM	26	Fuel	Environment	25/06/15	26/11/15	08/01/16	11/01/16	Satisfactory
MB/930/EL	42	CHCP Follow Up	HSCP	26/06/15	17/09/15	23/10/15	28/10/15	Satisfactory
MB/931/EL	42	Corp and Comm Follow Up	Corp and Comm	14/07/15	4/11/15	11/12/15	08/12/15	Satisfactory
MB/932/NS	29	Burial Income	Environment	17/07/15	27/08/15	02/10/15	30/09/15	Satisfactory
MB/933/NS	18	Civic Hospitality	Corp and Comm	20/07/15	25/08/15	17/09/15	15/09/15	Satisfactory
MB/934/NS	5	Creditor Payments	Accountancy	05/08/15	08/10/15	13/11/15	26/11/15	Ext 20/11/15 + 24/11/15 Satisfactory
MB/935/RM	39	Contract: EU Compliance	CE Office	05/08/15	07/01/16	12/02/16		

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

INTERNAL AUDIT (as at 31 December 2015)								
REPORTS AND MEMOS ISSUED 2015/16								
FILE REF	Audit No.	SUBJECT	Department	DATE AUDIT STARTED	DATE REPOR TMEMO SENT	DATE REPLY DUE	DATE REPLY REC	COMMENTS
MB/936/NS	29	Leader Grant	Environment	17/08/15	22/10/15	n/a	n/a	No Response Required
MB/937/EL	12	Project Management Controls	Corp and Comm	07/10/15				
MB/938/EL	2	Payments to other LAs	HSCP	25/08/15	30/10/15	04/12/15	15/12/15	Rem 1 14/12/15 Satisfactory
MB/939/NS	34	Housing Repairs	Environment	31/08/15	14/12/15	31/01/16		
MB/940/RM	16	Council Tax Reduction/Liability	Corp and Comm	31/08/15	08/12/15	22/01/16	07/01/16	Satisfactory 1 point partly accepted
MB/941/EL	22	Computer audit review of SEEMIS	Education	21/09/15				
MB/942/EL	36	Gas Servicing	Environment	14/09/15	04/12/15	15/01/16		
MB/943/NS CEO	42	Chief Exec Office Follow Up	Legal Services	17/09/15	04/11/15	11/12/15	15/12/15	Satisfactory
			Accountancy				09/12/15	Satisfactory
MB/943/NS C&C	42	Chief Exec Follow Up	Corp and Comm	17/09/15	04/11/15	11/12/15	10/11/15	Satisfactory
MB/944/NS	23	Schools Cluster 6 – St Ninians High	Education	17/9/15	23/12/15	06/02/16		
MB/945/RM	39	Contract Audit - Spend	CE Office	23/09/15				
MB/946/NS	7	Election Expenses	CE Office	08/10/15	29/10/15	n/a	n/a	No Response Required
MB/947/MB	6	Central Support Costs	CE Office	06/11/15				
			Accountancy					
MB/948/RM	40	Risk Management and Corporate Governance	Corp and Comm	06/11/15				
MB/949/RM	17	HB – Assessment	Corp and Comm	18/11/15				
MB/950/NS	13	Overtime	Corp and Comm	03/12/15				
MB/951/NS	37	Overtime	Trust	03/12/15				
MB/952/EL	4	Homecare Services	HSCP	22/12/15				

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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 31/12/15	Quarter 3 Cumulative to 31/12/15
2. Audit Coverage.			
2.2 Actual direct audit days as a percentage of total days available	75%	73%	78%
2.3 Number of requests for assistance/queries raised by departments outwith planned audit work.	-	2	3
2.4 Percentage of planned contingency time used. (Days available exclude public holidays, annual leave and sickness absence)	<50%	12%	24%
5. Issue of Reports.			
5.1 Number of audit reports issued per quarter.	-	12	27
5.2 Ave. time in weeks from start of fieldwork to issue of report. (Note 1)	12 weeks	13.1 weeks	10.7 weeks
5.3 Ave. time taken to issue report (working days). (Note 2)	10 working days	8.7 working days	8.8 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.