

EAST RENFREWSHIRE COUNCILAUDIT & SCRUTINY COMMITTEE10 NOVEMBER 2016Report by Chief AuditorINTERNAL AUDIT PLAN PROGRESS REPORT 1/7/16 TO 30/9/16**1 PURPOSE OF REPORT**

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

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 2016/17 - PROGRESS REPORT 1/7/16 to 30/9/16

- 3.1 A copy of the annual audit plan for 2016/17 is shown in appendix 1. A total of 13 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.

4 RECOMMENDATION

- 4.1 The Committee is asked to note Internal Audit's progress report for the quarter ended 30 September 2016.

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 2016/17 PROGRESS REPORT as at 30 September 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	Complete
	Ordering and Certification	6	20	
Corporate & Community	Debtors	7	24	In progress
	Creditors Payments	8	10	
	Council Tax – Recovery and Enforcement	9	18	In progress
	Housing Benefits/Universal Credit	10	30	In progress
	Payroll – all payruns	11	20	
	Phone/Internet payments	12	18	Complete
	Scottish Welfare Fund	13	15	Complete
	Corporate Debt Recovery	14	20	Complete
	Corporate Procurement Cards	15	15	In progress
	Barrhead and Eastwood Payment Centres	16	16	Complete
Application controls – CARS	17	12	Complete	
Education	File Controls	18	12	Complete
	Education Support (SEN, bi-lingual , taxis etc)	19	15	In progress
	Playscheme Wraparound	20	15	Complete
	HQ cash catering Eastwood and Barrhead	21	8	
Schools cluster 7	22	32		
Environment	City Deal	23	15	In progress
	Application controls – Servitor	24	15	
	Grant Certification	25	15	Complete
	Year end Stocktake	26	5	
Housing	Housing – Allocations and Homeless Persons	27	27	Complete
	Housing – Rent accounting	28	20	
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	
	Risk Management and Corporate Governance	34	12	In progress
	Fraud Contingency	35	70	
	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	

INTERNAL AUDIT (as at 30 September 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		
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				
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	Chief Execs Office	29/06/16	21/09/16	28/10/16		
MB/977/NS	36	CHCP Follow up	HSCP	20/07/16	20/09/16	28/10/16		
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		
			Accountancy				11/10/16	Satisfactory
MB/980/RM	9	Council Tax Recovery & Enforcement	Corp & Comm	08/08/16				
MB/981/RM	36	Environment Follow -up	Environment	08/08/16				

INTERNAL AUDIT (as at 30 September 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/982/EL	2	Cash for Kids Grant Monies	HSCP	15/08/16	06/09/16	14/10/16		
MB/983/NS	19	Education Support	Education	17/08/16				
MB/984/FM	11	Payroll	Corp & Comm	19/08/16				
MB/985/FM	29	Payroll - Trust	Trust	23/08/16				
MB/986/EL	36	Payments to Care Providers Follow Up	HSCP	23/06/16				
MB/987/NS	8	Creditor Payments	Corp & Comm	19/09/16				
MB/988/NS	29	Trust Creditor Payments	Trust	19/09/16				
MB/989/EL	15	Corporate Procurement Cards	Chief Execs Office	22/09/16				
MB/990/EL	27	Housing Allocations and Homelessness	Environment					
MB/991/NS	22	Schools Cluster 7 – Barrhead High	Education	11/10/16				
MB/992/RM	32	Contract Standing Orders Compliance	Chief Execs Office	21/09/16				

EAST RENFREWSHIRE COUNCIL
Internal Audit Section

QUARTERLY PERFORMANCE INDICATORS

<u>Internal Audit Indicators reported Quarterly</u>	Target (where applicable)	Quarter 2 Actual to 30/9/16	Cumulative Actual to 30/9/16
2. Audit Coverage.			
2.2 Actual direct audit days as a percentage of total days available	75%	78%	76%
2.3 Number of requests for assistance/queries raised by departments outwith planned audit work.	-	4	8
2.4 Percentage of planned contingency time used. (Days available exclude public holidays, annual leave and sickness absence)	<50%	8%	14%
5. Issue of Reports.			
5.1 Number of audit reports issued per quarter.	-	13	17
5.2 Ave. time in weeks from start of fieldwork to issue of report. (Note 1)	12 weeks	9.4 weeks	9.0 weeks
5.3 Ave. time taken to issue report (working days). (Note 2)	10 working days	6.6 working days	6.3 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.