

PROGRESS REPORT ON INTERNAL AUDIT PLAN 2001/2002

1. SUMMARY

An interim progress report has been prepared covering the audit work performed by Internal Audit during the 3rd quarter of 2001 – 02. The objective of this report is to advise members of the progress made to date with the annual audit plan. (See Appendix 1).

2. RECOMMENDATIONS

2.1 The Committee is asked to approve the progress made with the annual audit plan for 2001 - 02.

3. BACKGROUND

3.1 The report contained in Appendix 1 lists the audits scheduled for the financial year 2001 –2002 and details the progress that has been achieved to date with the annual audit plan. The report contained in Appendix 1 is set out as normal using defined headings.

3.2 Internal Audit in the 3rd quarter focused upon external audit work with regard to the Housing Benefit Grant Claim. Within the 3rd quarter a core systems audit for Housing & Council Tax Benefits and a number of departmental audits were covered by Internal Audit. Additional to this, Special Investigations work was carried out. (See Appendix 1).

3.3 The total number of days expended in the 3rd quarter on audits was well within estimate. In particular Education, Development & Environmental Services and Housing & Social Work audits were completed well within the planned audit days. This was possible due to the level of experience that the contract auditors were able to apply to these audits.

3.4 At the beginning of the 4th quarter staffing was reduced to two clerical assistants. The consequence of this is that some audits will not be completed within the financial year. These audits are highlighted at the bottom of Appendix 1 under the heading Audits Outstanding. The remaining audits will be progressed and contract staff sought to assist in the process.

3.5 As reported to the Audit Committee at the end of the 2nd quarter, Internal Audit will report back, at the end of the 4th quarter on the progress made by departments in implementing external audit management letter recommendations.

4. CONCLUSION

Progress is being made on audits planned for 2001 – 02.

5. IMPLICATIONS

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| 5.1 | Policy: | Update on audit plan for 2001 – 02. |
| 5.2 | Financial: | The audit plan is based on existing budgeted provision. |
| 5.3 | Personnel: | None |
| 5.4 | Legal: | None |
| 5.5 | Equal Opportunities: | None |

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