

**PROGRESS REPORT ON INTERNAL AUDIT PLAN 2013 - 2014**

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**1. SUMMARY**

An interim progress report has been prepared covering the audit work performed by Internal Audit as at 24 May 2013. The objective of the report is to advise members of the progress of the Annual Audit Plan. (See Appendix 1).

**2. RECOMMENDATION**

2.1 The Audit Committee is asked to approve the progress made with the Annual Audit Plan for 2013 - 2014.

**3. BACKGROUND**

3.1 The progress report contained in Appendix 1 lists the audits scheduled for the financial year 2013 –2014, and are ordered by section and level of completion.

3.2 For the purpose of the progress report, audits are deemed to be complete following fieldwork and issue of a Draft Report.

3.3 Out of 18 audits listed under Financial Control, one is complete and one has started. Of a planned 310 direct audit days 24 have been expended. This provides 286 direct audit days for the remaining audits.

3.4 Out of nine audits listed under Business Systems, three have started. Of a planned 170 direct audit days 6 have been expended. This provides 164 direct audit days for the remaining audits.

3.5 A total of 215 days have been set aside in the audit plan for Corporate/Departmental Service Plan audit work. As at 24 May 2013, 26 days have been expended on audit work.

3.6 A total of 120 direct audit days were set out in the annual internal audit plan for Other Areas. As at 24 May 2013, a total of 20 days have been expended to date as outlined in Appendix 1.

**4. SUMMARY OF AUDIT ACTIVITIES FOR 2012 - 2013**

4.1 Appendix 1, shows that a total of 77 direct audit days have been expended as at 24 May 2013. As noted above the annual Internal Audit Plan 2013 – 2014 is underway. The direct audit days expended to date is in line with that of the same period in 2012- 2013.

**5. CONCLUSION**

Progress has been made with the audit plan for 2013 – 2014.

## **6. IMPLICATIONS**

6.1	Policy:	Update on audit plan for 2013 – 2014.
6.2	Financial:	The audit plan is based on budgeted provision.
6.3	Personnel:	None
6.4	Legal:	None
6.5	Equal Opportunities:	None
6.6	Risk	None
6.7	Customer Services	None

For further information please contact Ian Nisbet, Internal Audit Manager (01546 604216) 29 May 2013.