

INTERNAL AUDIT REPORTS TO AUDIT COMMITTEE 2013 - 2014

1. SUMMARY

In compliance with good practice set out in the CIPFA Code of Practice for Internal Audit in Local Government (the Code); final report summaries and action plans from recent internal audits are attached for the Audit Committee to review. Appendix 1, lists the attached reports with dates for draft issue, final management comment and final issue.

2. RECOMMENDATIONS

2.1 The contents of this report are to be noted.

3. DETAILS

3.1 As at February 2014, final reports for 3 audits undertaken in the financial year 2013/14 are presented to the Audit Committee for review.

3.2 The attached reports contain both the Executive Summaries and Action Plans which detail those recommendations where Internal Audit in agreement with management has classified the findings either high or medium. Recommendations classified as low have been removed.

3.3 The LEADER Funding Annual Certification was submitted to the Audit Committee in December but consideration was deferred to the March meeting of the Audit Committee.

3.4 A high level summary of each report is noted below:

3.4.1 LEADER Funding Annual Certification – The review found that there is a structured approach to evaluating applications for funding with sound systems in place to ensure adherence with technical guidance and best practice. The LAG administration costs had not been claimed due to lack of ledger reconciliation and all files and correspondence would be more easily accessible from an electronic document management system.

3.4.2 Catering within Schools – Catering services have procedures and controls in place to comply with external verification process to fulfil the ISO 9001:2008 accreditation requirements. Menus meet nutritional guidelines and budget cost constraints whilst maintaining compliance with the safe food manual. Staff have up-to-date training records detailing courses attended and benchmarking compares favourably with the exception of cost per meal. The quality manual had not been distributed to all school kitchens and no implementation dates had been agreed to apply corrective actions, alternative performance measures should be considered and very few locations have access to a computer system.

3.4.3 FLAG Annual Certification – All 5 projects submitted to the FLAG were eligible for funding although no claims have yet been received, systems are in place to ensure that technical guidance is adhered to, however, administrative procedures have yet to be prepared, scoring sheets could not be found and projects were not yet recorded on a database.

4. CONCLUSION

There are 3 audits being reported to the Audit Committee. In total there are 2 high, 4 medium and 6 low priority recommendations. A substantial Level of assurance is in place for the 3 audits completed.

5. IMPLICATIONS

5.1	Policy:	None
5.2	Financial:	None
5.3	Personnel:	None
5.4	Legal:	None
5.5	Equal Opportunities:	None

For further information please contact Internal Audit
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