

## **PROGRESS REPORT ON INTERNAL AUDIT PLAN 2014 - 2015**

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### **1. SUMMARY**

A progress report has been prepared covering the audit work performed by Internal Audit as at 2 June 2014. The objective of the report is to advise members of the progress of the Annual Audit Plan.

### **2. RECOMMENDATION**

2.1 The Audit Committee is asked to note the progress made with the Annual Audit Plan for 2014 - 2015.

### **3. BACKGROUND**

3.1 The 2013/14 Audit plan over-ran due to resourcing issues and a number of audits were completed during the month of April. Individual reports are detailed at Agenda item 12 and include.

- Treasury Management
- Creditors – Purchase Cards
- Procurement
- Risk Management
- Business Continuity

3.2 The draft 2014/15 annual plan was submitted to the Audit Committee in March 2014 however this was not approved and was to be subject to further discussion at Audit Committee Away day.

3.3 A revised plan is now being submitted as a separate report with a number of changes. Where appropriate audits have been combined, some low risk recurring audits with existing substantial assurance levels have been removed. This has allowed for additional audits including an audit of Crematoriums and Counter Corruption. We have also agreed to review the impact of CHORD, and we have replaced a planned review of mobile emergency care with a wider review of the Homecare Service.

3.4 Following discussions at the Audit Committee Development Day, we will also develop a scope and objectives for an audit of Quality Improvement Support for schools. We will work with the service to ensure that the timing of the audit is as effective as possible. This audit may, therefore, be carried out in 2015-16.

3.5 An interim plan was put in place covering the April/ June period and progress against this is summarised below. Ten audits have been started and are in progress.

**Audits in Progress:**

- NPDO Monitoring Arrangements
- Section 75 Planning
- Sickness Absence
- Marine Services
- Capital Contracts and Operating Leases
- Haulage Audit
- Crematoriums
- Counter Corruption
- Pyramid Performance System
- Information Security

**4. CONCLUSION**

4.1 Progress continues to be made against the Audit Plan for 2014 – 2015. Revisions have been made to the plan which incorporate additional activity and which should allow planned activity to be completed within timescale.

**5. IMPLICATIONS**

5.1	Policy:	Update on audit plan for 2013 – 2014.
5.2	Financial:	The audit plan is based on budgeted provision.
5.3	Personnel:	None
5.4	Legal:	None
5.5	Equal Opportunities:	None
5.6	Risk	None
5.7	Customer Services	None

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