
PROGRESS REPORT ON 2000/2001 AUDIT PLAN

1. SUMMARY

An interim progress report covering audits performed by Internal Audit during 2000 – 01 is appended. (See Appendix 1).

2. RECOMMENDATIONS

2.1 The contents of this report are noted.

3. DETAILS

3.1 The report appended lists the audits which were scheduled for the financial year 2000 – 01. The objective of the report is to advise members of the progress with each audit. The reference, the audit name, start date, planned/actual completion date, percentage completion, auditor and comments are given for each audit.

3.2 The audits are categorised as follows:

- Core Financial Systems Audits
- Departmental Audits
- Special Investigations and
- External Audit works for PricewaterhouseCoopers (PwC).

3.3 A total of 24 audits were planned. Out of this total 3 have been deferred. Of the remaining audits:

- 4 are complete
- 6 are at draft stage
- 3 are at fieldwork stage
- 3 are at planning stage and
- 5 are still to commence.

3.4 A total of 13 special investigations have been carried out to date.

3.5 As a result of staff shortages and illness arrangements have been made with PwC to work in partnership with Internal Audit to cover 9 audits this will help to ensure compliance with the audit plan 2000 – 01.

4. CONCLUSIONS

Progress is being made on audits planned for 2000 – 01. It is envisaged that with 3 exceptions the planned audits will be completed by the 31st March 2001.

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 Ian Nisbet, Internal Audit Manager (01546 604216)

Ian Nisbet
Internal Audit Manager 26 February 2001.
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REF.	AUDITS	AUDIT STARTED	AUDIT COMPLETE	AUDIT DUE COMPLETION DATE	% COMPLETE	OUT TURN	Auditor	COMMENTS
CORE AUDITS								
Core	Purchase Ordering	08-Jan-01	09-Feb-01		90	-10	Internal Audit Section & PwC	DRAFT Report issued 8th February 2001. Management comments by 23rd February 2001.
Core	Payroll	26-Jan-01		02-Mar-01	30	0	Internal Audit Section & PwC	FIELD WORK Stage, DRAFT report scheduled for 7th March 2001
Core	Sundry Debtors	19-Feb-00		09-Mar-01	10		PwC	PLANNING Stage, DRAFT report scheduled for 16th March 2001
Core	Tendering Procedures	26-Feb-01		09-Mar-01	0		PwC	
Core	Council Tax	05-Mar-01		16-Mar-01	0		Internal Audit Section & PwC	
EXTERNAL AUDIT WORK								
External	Year End stock DES & TPS	28-Mar-00	05-May-00		100		Internal Audit Section	FINAL Report implemented. Signed off by PwC.
External	Performance Indicators	20-Jun-00	29-Sep-00		100	-57	Internal Audit Section	FINAL Report implemented. Signed off by PwC.
External	Housing Benefit Grant Claim	10-Oct-00	09-Feb-01		90	-99	Internal Audit Section & PwC	PwC reviewing internal audit report.
DEPARTMENTAL AUDITS								
CLS03	Council House Sales	25-Apr-00	31-Jul-00		100	-3	Internal Audit Section	FINAL Report agreed and action plan completed.
ED06	DMR Unit	28-Aug-00	16-Oct-00		100	0	Internal Audit Section	FINAL Report agreed and action plan completed.
DES28	Planning Application Fees	13-Dec-00	09-Feb-01		90		Internal Audit Section	DRAFT Report issued 14th February 2001 management comments due by 26th February 2001.
DES19	Stock of Material and Control	08-Jan-01	09-Feb-01		90		Internal Audit Section	DRAFT Report issued 14th February 2001 management comments due by 26th February 2001.
FD18	Housing & Car Loans	08-Jan-01	09-Feb-01		90	-15	Internal Audit Section	DRAFT Report issued 14th February 2001 management comments due by 26th February 2001.
FD05	Bank Reconciliation's	26-Jan-01	09-Feb-00		80		PwC	DRAFT Report Stage, DRAFT report scheduled for 7th March 2001.
FD20	Travel and Subsistence	26-Jan-01		28-Mar-01	50		Internal Audit Section	FIELD WORK Stage, DRAFT report scheduled for 28th March 2001.
HSW02	Housing Grants	12-Feb-01		28-Mar-01	25		Internal Audit Section	PLANNING Stage, DRAFT report scheduled for 28th March 2001.
TPS12	Reports and Information	12-Feb-01		28-Mar-01	25		Internal Audit Section	PLANNING Stage, DRAFT report scheduled for 28th March 2001.
HSW24	Social Work Specific Grant Applications	19-Feb-01		05-Mar-01	50		Internal Audit Section	FIELD WORK Stage, DRAFT report scheduled for 5th March 2001.
ED07	DMR Unit Budgeting	26-Feb-01		09-Mar-01	0		PwC	
TPS32	Scottish Office recharging	26-Feb-01		09-Mar-01	0		PwC	
HSW25	Social Work Specific Grant Income	05-Mar-01		14-Mar-01	0		Internal Audit Section	

REF	AUDITS	AUDIT STARTED	AUDIT COMPLETE	% COMPLETE	OUT TURN	Auditor	COMMENTS
SPECIAL INVESTIGATIONS							
ASI02	Revenues Investigation – Finance	03-Apr-00	14-Apr-00	100		Internal Audit Section	FINAL Report agreed and action plan completed.
ASI21	Building Materials –TPS Helensburgh	17-Apr-00	10-May-00	100		Internal Audit Section	FINAL Report agreed and action plan completed.
ASI22	Roads Materials - Oban TPS	17-May-00	12-Jul-00	100		Internal Audit Section	FINAL Report agreed and action plan completed.
ASI23	Building Materials –TPS Helensburgh	17-Apr-00	10-May-00	100		Internal Audit Section	FINAL Report agreed and action plan completed.
ASI24	DES Expenses Claim Review	17-Jun-00	13-Jul-00	100		Internal Audit Section	FINAL Report agreed and action plan completed.
ASI25	DES Filters Enquiry	23-Jul-00	11-Aug-00	100		Internal Audit Section	FINAL Report agreed and action plan completed.
ASI26	Finance -Payroll	14-Aug-00	18-Aug-00	100		Internal Audit Section	FINAL Report agreed and action plan completed.
ASI27	Final Out Turn Budget Monitoring TPS	06-Sep-00	29-Sep-00	100		Internal Audit Section	FINAL Report agreed and action plan completed.
ASI18	Kintyre Community Education Centre	03-Oct-00	23-Jan-01	100		Internal Audit Section	FINAL Report agreed and action plan completed.
ASI29	Dunoon Swimming Pool	14-Oct-00	20-Dec-00	100		Internal Audit Section	FINAL Report agreed and action plan completed.
ASI28	IT - Server Enquiry	11-Dec-00	25-Feb-01	90		Deloitte & Touche	DRAFT Report received and meeting arranged to agree recommendation/action plan week ending 2nd March 2001.
ASI30	Registrars Enquiry	05-Feb-01	09-Mar-01	50		Internal Audit Section	FIELD WORK Stage, DRAFT report scheduled for 9th March 2001.
ASI31	Primary School - Lochneil	07-Feb-00	10-Mar-01	85		Internal Audit Section	DRAFT Report stage, DRAFT report scheduled for 9th March 2001.
CANCELLED AUDITS							
TPS20	Cost Monitoring and Control Roads Costing System	N/A	N/A	0	0	N/A	PwC external audit reviewed this area for 99/2000. Therefore reduced need for audit.
IT09	Software : Development (Systems Life Cycle)	N/A	N/A	0	0	N/A	Abandoned due to Industrial Action and deferred until 2001 - 2002.
CLS02	Collection of Fines and Fixed Penalties. Banking	N/A	N/A	0	0	N/A	Abandoned due to Corporate & Legal staff busy dealing with Faslane Arrests. Audit deferred to 20001 - 2002.