
FINAL REPORT ON 2000/2001 AUDIT PLAN

1. SUMMARY

A final 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 carried out in the financial year 2000 – 01. The objective of the report is to advise members of the final status of each audit. The audits for 2000 – 01 were performed by either Internal Audit or in partnership or separately by PricewaterhouseCoopers (PwC) who were retained in order to help Internal Audit ensure compliance with the 2000 – 01 audit plan. The audits are listed in Appendix 1 under audit category, auditor and final comment.

3.2 The audits are categorised as follows:

- Core Financial Systems Audits,
- External Audit works carried out by Internal Audit for PwC,
- Departmental Audits,
- Special Investigations and
- Cancelled Audits.

3.3 A total of 24 audits were planned. Out of this total 4 audits were deferred. Of the remaining audits:

- 18 final reports issued with implementation plans agreed and actioned.
- 2 audits by PwC concerning Payroll & DMR Budgeting remain at draft stage but are being resolved.

3.4 Of the 20 audits for 2000 - 01:

- 12 were completed by Internal Audit,
- 5 were completed jointly by Internal Audit partnering PwC and
- 3 were completed solely by PwC.

3.5 Additional to the above Internal Audit completed a total of 13 special investigations in 2000 – 01.

4. CONCLUSIONS

The audit plan for 2000 – 01, was completed by the 31st March 2001, with the exception of 4 audits.

5. IMPLICATIONS

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| 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 25 June 2001.
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CORE AUDITS	Auditor	COMMENTS
Purchase Ordering	Internal Audit Section & PwC	FINAL REPORT ISSUED. IMPLEMENTATION PLAN AGREED.
Payroll	Internal Audit Section & PwC	FINAL DRAFT REPORT ISSUED. IMPLEMENTATION PLAN BEING AGREED.
Sundry Debtors	PwC	FINAL REPORT ISSUED. IMPLEMENTATION PLAN AGREED.
Tendering Procedures	PwC	FINAL REPORT ISSUED. IMPLEMENTATION PLAN AGREED.
Council Tax	Internal Audit Section & PwC	FINAL REPORT ISSUED. IMPLEMENTATION PLAN AGREED.
EXTERNAL AUDIT WORK		
	*****	*****
Year End Stock DES & TPS	Internal Audit Section	SIGNED OFF BY EXTERNAL AUDIT.
Performance Indicators	Internal Audit Section	SIGNED OFF BY EXTERNAL AUDIT.
Housing Benefit Grant Claim	Internal Audit Section & PwC	SIGNED OFF BY EXTERNAL AUDIT.
DEPARTMENTAL AUDITS		
	*****	*****
Council House Sales	Internal Audit Section	FINAL REPORT ISSUED. IMPLEMENTATION PLAN AGREED.
DMR Unit	Internal Audit Section	FINAL REPORT ISSUED. IMPLEMENTATION PLAN AGREED.
Planning Application Fees	Internal Audit Section	FINAL REPORT ISSUED. IMPLEMENTATION PLAN AGREED.
Stock of Material and Control	Internal Audit Section	FINAL REPORT ISSUED. IMPLEMENTATION PLAN AGREED.
Housing & Car Loans	Internal Audit Section	FINAL REPORT ISSUED. IMPLEMENTATION PLAN AGREED.
Bank Reconciliation's	PwC	FINAL REPORT ISSUED. IMPLEMENTATION PLAN AGREED.
Travel and Subsistence	Internal Audit Section	FINAL REPORT ISSUED. IMPLEMENTATION PLAN AGREED.
Housing Grants	Internal Audit Section	FINAL REPORT ISSUED. IMPLEMENTATION PLAN AGREED.
Reports and Information	Internal Audit Section	FINAL REPORT ISSUED. IMPLEMENTATION PLAN AGREED.
Social Work Specific Grant Applications	Internal Audit Section	FINAL REPORT ISSUED. IMPLEMENTATION PLAN AGREED.
DMR Unit Budgeting	PwC	FINAL DRAFT REPORT ISSUED. PwC TO ARRANGE FINAL MEETING..
Social Work Specific Grant Income	Internal Audit Section	FINAL REPORT ISSUED. IMPLEMENTATION PLAN AGREED.

SPECIAL INVESTIGATIONS	AUDITOR	COMMENTS
Revenues Investigation – Finance	Internal Audit Section	FINAL REPORT AGREED. ACTION PLAN IMPLEMENTED.
Building Materials –TPS Helensburgh	Internal Audit Section	FINAL REPORT AGREED. ACTION PLAN IMPLEMENTED.
Roads Materials - Oban TPS	Internal Audit Section	FINAL REPORT AGREED. ACTION PLAN IMPLEMENTED.
Building Materials –TPS Helensburgh	Internal Audit Section	FINAL REPORT AGREED. ACTION PLAN IMPLEMENTED.
DES Expenses Claim Review	Internal Audit Section	FINAL REPORT AGREED. ACTION PLAN IMPLEMENTED.
DES Filters Enquiry	Internal Audit Section	FINAL REPORT AGREED. ACTION PLAN IMPLEMENTED.
Finance -Payroll	Internal Audit Section	FINAL REPORT AGREED. ACTION PLAN IMPLEMENTED.
Final Out Turn Budget Monitoring TPS	Internal Audit Section	FINAL REPORT AGREED. ACTION PLAN IMPLEMENTED.
Kintyre Community Education Centre	Internal Audit Section	FINAL REPORT AGREED. ACTION PLAN IMPLEMENTED.
Dunoon Swimming Pool	Internal Audit Section	FINAL REPORT AGREED. ACTION PLAN IMPLEMENTED.
IT - Server Enquiry	Deloitte & Touche	FINAL REPORT AGREED. ACTION PLAN IMPLEMENTED.
Registrars Enquiry	Internal Audit Section	FINAL REPORT AGREED. ACTION PLAN IMPLEMENTED.
Primary School - Lochnell	Internal Audit Section	FINAL REPORT AGREED. ACTION PLAN IMPLEMENTED.
CANCELLED AUDITS	*****	*****
Cost Monitoring & Control	N/A	External audit reviewed this area for 99/2000. Therefore reduced need for audit.
Systems Life Cycle	N/A	Abandoned due to Industrial Action and deferred until 2001 -2002.
Collection of Fines	N/A	Abandoned due to Corporate & Legal staff busy dealing with Pastane Arrests. Audit deferred to 2001 - 2002.
Scottish Office Recharging	N/A	PricewaterhouseCoopers regarded audit as not necessary as 2000 - 2001 was last year of recharging.