

PROGRESS AGAINST THE 2012-13 AUDIT PLAN

1. INTRODUCTION

- 1.1 The purpose of this report is to inform members of the Audit Committee of progress made against the 2012-13 audit plan, which was approved in July 2012.

2. INTERNAL AUDIT PLAN 2012-13 KEY POINTS

- 2.1 Appendix 1 shows the progress made against the audit plan. Progress is demonstrated by recording the current status of each audit at the time of putting this report together (4th September), together with estimated timings of future work.
- 2.2 Where audits have been completed, the assurance level and number of recommendations made have been shown. (The Audit Strategy provides a description of assurance levels).
- 2.3 There are no outstanding high priority recommendations to report to Committee at this time.
- 2.4 Appendix 2 lists audit work, where the outcome will not result in an issued report, therefore assurance levels will not be provided. These areas include such as advice and project work. If any concerns were raised during this area of the Auditors' work, the Section 151 Officer and Audit Committee would be informed as necessary. This may result in a request to amend the audit timetable or audit coverage. There are currently no requested changes to be made to the audit coverage for 2012-13.
- 2.5 Since the last Audit Committee meeting, a temporary Audit Assistant has been recruited and is now in post. The part time Auditor will also be returning to work following a period of maternity leave. The team, from September will be fully resourced. The timings of audits have been recorded to take this into account, together with the most appropriate timing for services.
- 2.6 It was estimated that the Audits for quarter 1 and 2 listed in Appendix 1 would take 177 days to complete. Actual time spent on these Audits to the end of September will be approximately 150 days. The remaining days have been utilised on the items listed in Appendix 2, which includes the completion of 2 Town Council Audits and support time provided for both the Contract and Housing Projects.
- 2.7 At this time, it is anticipated that the approved audit plan, as recorded within appendix 1, will be delivered by the year end. Where projects and other advice work arises during the year (as detailed in appendix 2) this work will be prioritised around the core work.

3. FINANCIAL IMPLICATIONS & CRIME AND DISORDER IMPLICATIONS

- 3.1 Although there are no direct financial implications arising from this report, however inadequate coverage may result in areas of control weaknesses not being identified with the raised potential for fraud and adverse comment from the External Auditor with regards to the level of assurance that can be placed on the work of the internal audit team.

4. ENVIRONMENTAL MATTERS & EQUALITY AND DIVERSITY IMPLICATIONS

- 4.1 There are no matters arising directly from this report.

5. RECOMMENDATION

- 5.1 The Audit Committee note the content of the report and approve the timetable and any changes to the audit plan.

For Further Information Please Contact:

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Background Papers:

Internal Audit Plan 2012/13
Audit Committee - July 2012

Audit Work	Comment
Advice and Liaison	
Audit Commission (External Audit)	Ongoing liaison throughout the year
Authorised Signatories	Ongoing - providing advice for managers
Contracts Advice	Ongoing - providing advice for managers
Waivers	Ongoing - providing advice for managers and EMT
Projects/Policy Review	
Bank Implementation	Change substantially complete for NDFC and NFNPA
Contract Project	Ongoing project support. New policy drafted, to be provided to Audit Committee once finalised.
Financial Regulations	Not yet commenced - anticipate a team to review and develop a new policy
Corporate Projects (inc Ringwood Gateway, Housing, Estates & Valuations, Dibden Golf	Project team reviews - Time spent on Housing project team to date
ICT - Audit Trails	Nothing yet commenced
New IT Systems & Agresso Development	ICT and Audit to work together on significant ICT changes to systems
Fraud/ Investigation Related	
Investigations	Any concerns will be separately reported, nothing to report to date
Banking - Irregularities	Ongoing - nothing to report to Committee as a concern
Fraud Training	Just commenced - to issue training documents and provide training.
Single Person Discount and Tenancy Fraud	Ongoing - Working with Benefit Investigations team. Any concerns will be reported to Committee
Telephone and Mobile Monitoring	Not yet commenced
Incident Reporting	Not yet commenced
3 Party Contracts	
3rd Party Contracts	Ongoing - all Town Council work completed. Partners are happy with performance to date.
Other	
Contingencies	Ongoing - any significant concerns will be reported