



**Policy, Finance &
Development
Committee**

22 July 2014

**Matter for
Information**

Title: Internal Audit Progress Report 2013/14 and 2014/15

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1. Introduction

This report summarises the work of Internal Audit for 2013/14 and the progress towards finalising reports related to internal audit work for that year. This report complements the Annual Internal Audit Opinion Report which is elsewhere on this agenda. The report also provides some commentary and progress on internal audit work relating to 2014/15.

At the request of this committee at the February 2014 meeting and as subsequently agreed with the Chair of this committee, to ensure Members are provided with further detail only on issues which may warrant their concern, Internal Audit are no longer providing the range of information on completed audits as previously provided to Members. Internal Audit now only monitor report-specific findings, recommendations and agreed actions arising from audits where these relate to matters that Internal Audit deem to be high risk priority. Since the last meeting Internal Audit has highlighted a number of such issues in relation to some of the audits and these are set out below for the Committee's information. Internal Audit has also followed up the status of agreed actions in relation to the previous audit reviews on the Housing Responsive Repairs, Housing Options and Housing Void Property Management. Internal Audit has no remaining significant concerns to raise regarding the latter two reviews, however various issues remain to be resolved in relation to Housing Responsive Repairs and Internal Audit's letter agreed with Management on this matter is attached.

In addition, since the issue of this letter was sent Internal Audit have revisited the issues raised under Housing Responsive and have noted the progress made. A verbal update will be given by Internal Audit at the meeting on the progress of issues identified in relation to gas safety and how they have been addressed. Full explanations have been reported to Service Delivery committee of 8 July 2014.

With regards to the Disabilities Facilities Grants (DFG's) update in the Appendix, policy has been revised, a number of audit actions having been addressed.

With regards to the Health and Safety update in the appendix, arrangements have recently been put into place to allow for the recruitment of a temporary Health and Safety Officer whose primary remit will be to implement the actions set out in the Appendix to this report, which allows all target dates set out in the Appendix to be brought forward before the end of 2014.

2. Recommendations

That Members note the content of the progress report for 2013/14 and 2014/15.

3. Information

The agreed Internal Audit Plan for 2013/14 totalled 254 days and included 27 reviews that were planned to be conducted in year. Internal Audit has delivered audits in line with the amended plan profile for the year. As requested by the Council, Internal Audit re-prioritised various planned audits within 2013/14 and brought forward certain audits originally planned for 2014/15.

The agreed Internal Audit Plan for 2014/15 year totals 257 days. The attached Appendix provides details of all of the audit assignments including the 2014/15 year, together with details of the point in the year at which the assignment is planned for delivery and an update on progress where assignments have commenced. Internal Audit has delivered 21 days of work against the 2014/15 Plan to early July 2014 which is in line with their planned profile at this stage of the year. Internal Audit has also completed since the March meeting of this committee the remaining 2013/14 reviews and are working with Management on progressing these to final reports.

Further details of work undertaken during 2013/14 and 2014/15 are included in the Appendix and details on Housing Responsive Repairs are shown in the Appendix. The purpose of the two Appendices plus this report is to:

- Show progress against the Audit Plan
- Summarise key findings and conclusions arising from the work performed during the period
- Provide details of planned work.

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Background Papers:-

- Internal Audit 2013/14 Audit Plan and Internal Audit 2014/15 Audit Plan.

Implications	
Financial	(JD) No direct financial implications.
Risk	(JD) Internal Audit is a key component of the Council's internal control framework. Outcomes of all Internal Audit reviews will be considered in the context of the strategic risk register.
Equalities	No direct implications.
Legal	No direct implications.