

ANGUS COUNCIL

SCRUTINY AND AUDIT COMMITTEE – 21 APRIL 2015

INTERNAL AUDIT ACTIVITY UPDATE

REPORT BY JANINE WILSON, SERVICE MANAGER - GOVERNANCE

ABSTRACT

This report provides the Internal Audit Activity update on the main findings of internal audit reports issued since the date of the last Scrutiny and Audit Committee.

1. RECOMMENDATIONS

It is recommended that the Scrutiny and Audit Committee:

- (i) Consider the update on progress with the 2014/15 Internal Audit Plan
- (ii) Consider the update on investigation work conducted by Internal Audit since April 2014

2. ALIGNMENT TO THE ANGUS COMMUNITY PLAN/SINGLE OUTCOME AGREEMENT/ CORPORATE PLAN

The Angus Council Corporate Plan contains a number of priorities that our 2013/14 and 2014/15 Internal Audit Plans seek to provide assurance on. This includes areas such as Welfare Reform and Self Directed Support. Our corporate governance reviews will also provide assurance on governance aspects that underpin corporate priorities.

3. BACKGROUND

Introduction

The annual internal audit plans were ratified by the Scrutiny and Audit committee and an update report is submitted to each meeting of the committee. The report outlines progress in delivering the plan and provides a summary of the audit reports issued during the reporting period.

Internal Audit issues a formal report for each audit undertaken as part of the annual audit plan. Each audit report contains an action plan which incorporates all the recommendations made. This action plan, prepared under SMART (Specific, Measurable, Achievable, Realistic, Timed) criteria, is agreed with management who nominate persons responsible for taking forward the actions and who set their own completion date for each action. This agreed action plan forms an integral part of the final audit report and audit recommendations are ranked to indicate materiality.

Audit Follow Up

As part of the ongoing audit process, internal audit review the implementation of the recommendations utilising the agreed action plan as the base for the follow up audit. A follow up audit report/memorandum is then issued to the client.

4. CURRENT POSITION

Work continues within the Internal Audit team to finalise those audits which form part of the 2014/15 Internal Audit Plan agreed by the Scrutiny and Audit Committee in April 2014. Work has also been completed in developing the draft 2015/16 Internal Audit Plan.

5. PROPOSALS

The attached report provides Scrutiny and Audit Committee members with an update on progress with the 2014/15 Internal Audit Plan as well as an update on investigations and other activity being undertaken by the Internal Audit team. The Committee is asked to note this report.

6. FINANCIAL IMPLICATIONS

There are no financial implications arising directly from this report.

NOTE: No background papers, as detailed by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to a material extent in preparing the above report.

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List of Appendices:

Internal Audit Update Report