



AUDIT & GOVERNANCE COMMITTEE
2 December 2013

Completed Internal Audit Reports

SUMMARY AND PURPOSE:

The purpose of this report is to inform Members of the Internal Audit reports that have been completed since the last meeting of this Committee in September 2013 - as attached at Annex A.

Although it is not the Committee's policy to review all Internal Audit reports in detail during the meeting, full copies of the reports summarised have been provided to Members of the Committee and are available through the Members' on-line library.

RECOMMENDATIONS:

The Committee is asked to consider whether there are any audit reports or management action plans that it would like to review further and whether there are any matters they wish to refer to the relevant Select Committee.

BACKGROUND:

- 1 At the conclusion of each audit review a report is issued to the responsible manager who is asked to complete an action plan responding to the recommendations.
- 2 The return of a management action plan (MAP), which in the auditor's opinion adequately addresses the report findings and recommendations, signals the end of the audit process. Any follow up work required forms part of future audit plans at the appropriate time.
- 3 There have been 15 audit reports issued since the last report to this Committee in September 2013. The table below lists those audits and shows the audit opinion and number of high priority recommendations included in the Management Action Plan.

	Audit	Opinion	Number of recommendations rated as High Priority
1	Community Enhancement Fund	Some Improvement Needed	0
2	Information Governance in Schools	Some Improvement Needed	0
3	European Grant Funding	n/a	0
4	Energy Management	Some Improvement Needed	1
5	Purchasing Cards - Follow-up audit	Effective	0

6	Insurance	Some Improvement Needed	0
7	Direct Payments - Follow-up audit	Some Improvement Needed	2
8	Streetworks Function	Some Improvement Needed	3
9	Data Centre	Some Improvement Needed	1
10	ASC Safeguarding Assurance Process	Some Improvement Needed	2
11	Children in Care - Health and Dental Checks	Major Improvement Needed	2
12	School Purchasing Cards	Some Improvement Needed	0
13	Libraries Global Transport Van Service	n/a	0
14	Blue Badges	Effective	0
15	Social Care Debt – Credit Balances	Major Improvement Needed	2

- 4 Annex A contains more details of the audits listed above and shows for each the:
- title of the audit
 - background to the review
 - key findings
 - overall audit opinion
 - key recommendations for improvement
- 5 The Committee will be aware that in order to respond to general Member interest in Internal Audit reports it has previously been agreed that a list of completed reports will be circulated to all Members of the County Council on a periodic basis.
- 6 In order to fully discharge its duties in relation to governance the Committee is asked to review the attached list of recently completed Internal Audit reports and determine whether there are any matters that it would like to review further or if it would like to suggest another Select Committee does so.

SELECT COMMITTEE REVIEW:

- 7 The last Completed Audit Reports item was presented at a meeting of the Council Overview and Scrutiny Committee Performance and Finance Sub-Group on 4 November 2013. This report to the Sub-Group included audits 1-9 in the above table.

IMPLICATIONS:

- 8 Financial
Equalities
Risk management and value for money
- 9 There are no direct implications (relating to finance, equalities, risk management or value for money) arising from this report. Any such matters highlighted as part of the audit work referred to in this report, would be progressed through the agreed Internal Audit Reporting and Escalation Policy

WHAT HAPPENS NEXT:

- 10 See recommendations above.

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Sources/background papers: Final audit reports and agreed management action plans

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