

AUDIT & GOVERNANCE COMMITTEE
 29 May 2014

Completed Internal Audit Reports

Purpose of the report:

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 March 2014 - 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 24 audit reports issued since the last report to this Committee in March 2014. 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	ContrOCC Phase	n/a	0
2	Community Improvement Fund	Some Improvement Needed	0
3	ASC Commissioning and Domiciliary Care	Some Improvement Needed	0
4	Data Mining for Fraud	Effective	0
5	Serious Case Review - Recommendation Tracking	Effective	0

6	Free School Meals	Effective	0
7	Contract and PSO Compliance in Schools	Some Improvement Needed	0
8	Music Tuition - Debt Recovery	Effective	0
9	General Ledger	Some Improvement Needed	0
10	Officer Interests	Effective	0
11	Support of Cabinet and Member Scrutiny	Some Improvement Needed	0
12	Public Health Integration into SCC	Effective	0
13	Verification of Overseas Pensioners	Effective	0
14	Pensions Administration	Effective	0
15	Information Governance	Significant Improvement Needed	6
16	Appraisals	Significant Improvement Needed	4
17	Integrated Waste Data System	n/a	0
18	Commercial Services Follow-up Audit	Some Improvement Needed	0
19	Payroll	Some Improvement Needed	0
20	Short Stay Schools	n/a	0
21	Highway Asset Management and Property Information	n/a	0
22	Revenue Budget Control	Effective	0
23	Finance Dashboard	Some Improvement Needed	0
24	Risk Management	Some Improvement Needed	1

- 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.

In response to a request from the Chairman, the Management Action Plans for General Ledger and Information Governance are attached as Annexes B and C respectively.

Select Committee Review:

- 7 The Appraisals Internal Audit report was considered at a meeting of the Council Overview and Scrutiny Committee on 30 April

Implications:

- 8 Financial and value for money
Equalities and diversity
Risk management
- 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

Next Steps:

- 10 See recommendations above.

REPORT AUTHOR: Sue Lewry-Jones, Chief Internal Auditor, Policy and Performance

CONTACT DETAILS: telephone: 020 8541 9190 e-mail sue.lewry-jones@surreycc.gov.uk,

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

This page is intentionally left blank