



**AUDIT & GOVERNANCE COMMITTEE**  
6 December 2012

**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 in the period September - November 2012 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.

**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 were nine audit reports issued since the last report to this Committee in October 2012. The table below lists these and shows the audit opinion for each audit as well as the number of high priority recommendations included in the Management Action Plan.

	Audit	Opinion	Number of recommendations rated as High Priority
1	Local Safeguarding Children Board	Some Improvement Needed	0
2	Special Residential Schools - Teachers' additional payments	Some Improvement Needed	0
3	Recruitment Procedures	Some Improvement Needed	1
4	Residential Care Homes - Managing Residents' Monies	Major Improvement Needed	7

5	Overtime	Some Improvement Needed	0
6	Social Media	Some Improvement Needed	4
7	Review of Concessionary Fares	Some Improvement Needed	2
8	Performance Management - Data Quality	Some Improvement Needed	n/a
9	Materials Testing Laboratory	Some 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 A completed audit reports item, featuring the all of the above audits (with the exception of Materials Testing Laboratory and Social Media – both of which were issued in mid November) was presented to Council Overview and Scrutiny Committee on 14 November 2012.
- 8 The audit of Residential Care Homes - Managing Residents' Monies was discussed at Adult Social Care Select Committee on 30 November.

#### **IMPLICATIONS:**

- 9 Financial Equalities Risk management and value for money
- 10 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:**

- 11 See recommendations above.

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