



**AUDIT & GOVERNANCE COMMITTEE**  
24 June 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 March 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 25 audit reports issued since the last report to this Committee in March 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	Corporate Training Management	Some Improvement Needed	3
2	Transport for Education	Major Improvement Needed	6
3	General Ledger	Some Improvement Needed	0
4	Rental Income Follow-up audit	Some Improvement Needed	0
5	Residential Block Care Contracts	Some Improvement Needed	0
6	Registration Service	Some Improvement Needed	0

7	CRB Clearance (Disclosure and Barring Service)	Some Improvement Needed	0
8	S106 and Community Infrastructure Levy	n/a	0
9	Nursery Education Funding	Some Improvement Needed	0
10	Review of Commercial Services	Major Improvement Needed	3
11	Making a Difference Programme	Effective	0
12	Revenue Budgetary Control	Effective	0
13	Payroll	Some Improvement Needed	0
14	Adult Social Care Transport	Some Improvement Needed	0
15	Children and Families - Care Leavers	Effective	0
16	Pension Fund Investment Arrangements	Effective	0
17	Transfer of Public Health	Effective	0
18	Pensions Administration	Effective	0
19	SAP Application Controls	Some Improvement Needed	5
20	Accounts Receivable	Effective	0
21	Treasury Management	Effective	0
22	SFVS Process	Effective	0
23	Accounts Payable	Effective	0
24	Capital Monitoring	Some Improvement Needed	1
25	Highways Contract - Lot3	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.

<b><u>SELECT COMMITTEE REVIEW:</u></b>
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- 7 The last Completed Audit Reports item was presented to Council Overview and Scrutiny Committee on 13 March 2013, none of the audits listed above were included in this report.

**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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