

Report of the Chief Auditor

Audit Committee – 7 August 2014

INTERNAL AUDIT ANNUAL PLAN 2013/14 MONITORING REPORT FOR THE PERIOD 1st JANUARY 2014 TO 31st MARCH 2014

Purpose:	This report shows the audits finalised and any other work undertaken by the Internal Audit Section during the period 1 st January 2014 to 31 st March 2014.
Policy Framework:	None.
Reason for Decision:	To allow the Audit Committee to discuss and monitor progress against the Internal Audit Annual Plan 2013/14.
Consultation:	Executive Board, Legal, Finance, Access to Services.
Recommendation(s):	It is recommended that: - 1) the Committee review and discuss the work of the Internal Audit Section and note the contents of this report.
Report Author:	Paul Beynon
Finance Officer:	Paul Beynon
Legal Officer:	Sharon Heys
Access to Services Officer:	Sherill Hopkins

1. Introduction

- 1.1 The Internal Audit Annual Plan 2013/14 was approved by the Audit Committee on 18th April 2013 and quarterly monitoring reports have been presented throughout the year to allow Committee to review and comment upon the progress of the Internal Audit Section in achieving the Annual Plan.
- 1.2 This report shows the audits which were finalised in the period 1st January 2014 to 31st March 2014.

2. Audits Finalised 1st January 2014 to 31st March 2014

- 2.1 A total of 65 days were lost in Quarter 4 due to vacancies as a Senior Auditor post remained vacant throughout the quarter as the post holder was covering the vacant Group Auditor post.
- 2.2 A total of 14 audits were finalised during the quarter. The audits finalised are listed in Appendix 1 which also shows the level of assurance given at the end of the audit and the number of recommendations made and agreed.
- 2.3 A summary of the assurance levels for each of the audits finalised during Quarter 4 is shown in the following table

Assurance Level	High	Substantial	Moderate	Limited
Number	3	10	1	0

- 2.4 A total of 89 audit recommendations were made and management agreed to implement all recommendations made i.e. 100% against a target of 98%.
- 2.5 The following table shows brief details of the significant issues which led to the YGG Tirdeunaw audit being considered to be 'moderate'. There were other less significant findings also included in the final audit report issued to the Headteacher and Chair of the Governing Body.

Audit	Assurance Level	Reasons
YGG Tirdeunaw	Moderate	<ul style="list-style-type: none">• High level of school dinner money arrears• Discrepancies in meal numbers recorded by school and kitchen• Failure to comply with Contract Procedure Rules• Official orders not always raised for purchases• Contractor insurance details not always checked• Authorised signatory list out of date

- 2.6 A Management Action Plan has been agreed with the Headteacher which includes a series of recommendations to address the issues shown above. A follow up audit will be arranged within 6 months of the

final report being issued to confirm that the agreed recommendations have been implemented.

3. Follow Ups Completed 1st January 2014 to 31st March 2014

- 3.1 A follow up of the Social Services Debt Recovery audit which had received a 'moderate' level of assurance was completed during Quarter 4 and it was found that substantial progress had been made in implementing the agreed recommendations.

4 Equality and Engagement Implications

- 4.1 There are no equality and engagement implications associated with this report

5. Financial Implications

- 5.1 There are no financial implications associated with this report.

6. Legal Implications

- 6.1 There are no legal implications associated with this report.

Background Papers: Internal Audit Plan 2013/14

Appendices: Appendix 1 Internal Audit Monitoring Report - Quarter 4 2013/14