

CYNGOR SIR POWYS COUNTY COUNCIL.

**AUDIT COMMITTEE
12th January 2012**

REPORT AUTHOR: Internal Audit Manager

SUBJECT: Adverse Internal Audit Reports Quarter 3 2011/12 and Tracker Report

REPORT FOR: Information

1.0 Introduction

1.1 To assist the Audit Committee in promoting an effective control environment, Members should be aware of the outcomes of specific pieces of audit work, in sufficient detail to allow them to draw assurances that Managers are undertaking appropriate actions. Therefore, this report briefly summaries the findings of those assignments with an audit opinion of either “Low Assurance” or other areas deemed worthy of consideration between the period 1st July to 30th September 2011.

2.0 Specific Audit Reports

Two Audit Reports have been completed since the last meeting of the Audit Committee namely ROCC System Stores and Construction Depots Highways. The reports and responses are separately attached.

3.0 Follow –Up Audits

3.1 There were no follow –up audits to report at this meeting, however, there are several that are “work in progress” that will be reported to the next meeting.

4.0 Conclusion

4.1 This report enables Members to be aware of those functions and services that have an unacceptable level of internal control, i.e. those representing a significant risk of failing to deliver economic, efficient and effective public services.

Member should gain assurance from the Service that reasonable progress has been taken towards promptly and effectively implementing the action plan.

Recommendation:		Reason for Recommendation:	
The Audit Committee should note the report and take any actions they deem necessary to maintain and promote sound internal control systems.		To comply with the CIPFA “Code of Practice on Internal Audit in Local Government”	
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INTERNAL AUDIT REPORT TRACKER - JANUARY 2012								APPENDIX C	
Audit Year	Directorate	Service	Audit title	Report Issued	Audit Opinion	Accepted Recs	Reported to A Com	Follow up audit / review	Signed Off
2008/9	O&R	LENS	Transport Audit	1-Aug-08	Unsound	Yes	Yes	In plan 11/12	
2008/9	P&W	BPU	Authorised Signatories	29-Aug-08	Unsatisfactory	Yes	Yes	Jul-10	*
2008/9	P&W	Leis & Rec	Youth Centres - Annual Subs	03-Oct-08	Unsatisfactory	Yes	Yes	In 11/12 Plan	
2008/9	O&R	Regeneration	Workshops	03-Dec-08	Unsatisfactory	Yes	Yes	Report Jan 12	
2008/9	O&R	Corporate	Civil Contingencies	20-Oct-08	Unsatisfactory	Yes	Yes	Complete	Yes
2008/9	O&R	LES	Waste Manage. - Bring Sites	01-Mar-09	Unsatisfactory	Yes	Yes	Complete	Yes
2008/9	O&R	Highways	Construction Depots (foll up)	18-Feb-09	Unsatisfactory	Yes	Yes	Complete	No
2009/10	P&W	Social Care	Respite Care	11-Nov-09	Limited	Yes	Yes	Complete	No
2009/10	O&R	LENS	Hiring of Transport & Plant	17-Dec-09	Limited	Yes	Yes	In 11/12 Plan	
2010/11	Care & Well	Adult Soc Care	Grants to Voluntary Bodies	30-Jun-10	Low	Yes	Yes	WIP	
2010/11	Care & Well	Adult Soc Care	Direct Payments (Adults)	30- Nov-10	Low	Yes	Yes	WIP	
2010/11	Perf,Part&Com	Policy	Energy Management	18-Jan-11	Low	Yes	Yes	Plan for 12/13	
2010/11	Leis & Rec	Leisure	Vending	24-Feb-11	Low	Yes	Yes	Plan for 12/13	
2010/11	Fin & Inf	LES	Waste Services (Contracts)	10-Mar-11	Low	Yes	Yes	Plan for 12/13	
2010/11	Sch & Inc	Schools	Ysgol Cedewain	13-Apr-11	Low	Yes	Yes	Plan for 12/13	
2011/12	Care & Well	Adults	Business Continuity	04-May-11	Low	Yes	Yes	Plan for 12/13	
2011/12	Fin & Inf	Finance	Purchase Cards	16-May -11	Low	Yes	Yes	Plan for 12/13	
2011/12	Fin & Inf	LES	ROCC (Stock Control)	11-July -11	Low	Yes	Jan 12		
2011/12	Fin & Inf	LES	Construction Depots (foll up)	22-Jun-11	Low	Yes	Jan 12		

* Note: These Follow-up reviews have been delayed either to allow new systems to develop or embed.