

CYNGOR SIR POWYS COUNTY COUNCIL.

**AUDIT COMMITTEE
13th April 2012**

REPORT AUTHOR: Internal Audit Manager

SUBJECT: Adverse Internal Audit Reports Quarter 4 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.

2.0 Specific Audit Reports

2.1 There were no internal audit reports that had an opinion of "LOW" assurance for the period between 1st October to 31st December 2012.

3.0 Follow –Up Audits

3.1 The purpose of initially reporting the findings of an adverse audit opinion are to firstly, bring it to the attention of the Audit Committee, but secondly and more importantly, to drive the Management of the Council Service to correct their weaknesses in an effective and timely manner. Whilst this responsibility clearly lies with the Service, the Audit Committee also have a role to ensure that progress and corrective measures have actually been implemented.

To provide Members with a reasonable level of assurance, Internal Audit carry out follow-up visits to specifically test those issues previously identified..Given below are the outcomes of the latest follow-up audits:-

Audit	Previous Audit Opinion	Follow-up Opinion
Workshops	Unsatisfactory Control	Limited Control Assurance
Grants to Voluntary Bodies	Low Assurance	Qualified Assurance

Waste Management Contracts	Low Assurance	High Assurance
Public Transport	Low Assurance	Qualified Assurance

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 - APRIL 2012								APPENDIX A	
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	Report Apr 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	Report June 12	
2008/9	O&R	Regeneration	Workshops	03-Dec-08	Unsatisfactory	Yes	Yes	Report Apr 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	Report Apr 12	
2010/11	Care & Well	Adult Soc Care	Direct Payments (Adults)	30- Nov-10	Low	Yes	Yes	Report June 12	
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	Plan for 12/13	
2011/12	Fin & Inf	LES	Construction Depots (foll up)	22-Jun-11	Low	Yes	Jan 12	Plan for 12/13	

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

