

CYNGOR SIR POWYS COUNTY COUNCIL

AUDIT COMMITTEE 29th January 2015

REPORT AUTHOR: Internal Audit Manager

SUBJECT: Work Programme - Quarter 4 2014/15

REPORT FOR: Information

1.0 Introduction

1.1 One of the functions of the Audit Committee is to be satisfied there is effective internal audit coverage of the Council's systems, mechanisms, policies and practices to be able to gain assurance that the Council has a robust internal control framework.

2.0 Objectives of Internal Audit

2.1 Internal Audit's objective is to carry out independent appraisals of the Council's control mechanisms to identify areas for improvement by Management.

2.2 The achievement of this objective involves:

- Reviewing and appraising the soundness and adequacy of Internal Control
- Promoting value for money
- Ascertaining levels of compliance with established plans, policies and procedures
- Protecting the Council's assets and safeguarding from losses
- Determining the reliability of management information produced by the Council
- Conducting special investigations where appropriate
- Advising and supporting management

3.0 Resources Available

3.1 Internal Audit are nearing the conclusion of a restructure that will result in a more specialised workforce that can focus on areas of most risk to the council. The structure, which will take effect from 1st March, will result in slightly less resource being available, but will not affect the Head of Audit's ability to provide an annual opinion on the level of Internal control.

3.2 In addition, a principal team member has been seconded to another service to manage a corporate project. Steps are being taken to recruit to this temporary post, but there will be an impact on the available resources until the position is filled.

3.3 The available resources to be allocated in the work plan are 250 days in Quarter 4, which is approximately 50 days less than previous quarters.

4.0 Resource Allocation

4.1 The internal audit plan for the 4th Quarter of financial year 2014/15 is attached in appendix A. This plan has been based around the approved internal audit planning strategy.

4.2 The audit plan is an indication of the audit work to be undertaken in the quarter. However, there is flexibility in the planning process to allow the Section to react to changing situations, new demands and requests from Services.

Recommendation:	Reason for Recommendation:
The Internal Audit Plan (appendix A) be noted by the Audit Committee.	To ensure adequate internal audit coverage to enable the Head of Audit to give an evidence based opinion on the internal control environment.

Person(s) To Implement Decision:	Internal Audit Manager
Date By When Decision To Be Implemented:	With immediate effect

Contact Officer Name:	Tel:	Fax:	Email:
Ian Halstead	01597 826821		ian.halstead@powys.gov.uk

APPENDIX A

Internal Audit Work Plan

Quarter 4 2014/15

Core / Fundamental Systems

<u>Job</u>	<u>Service</u>	<u>Status</u>
Main Accounting System	Professional	New Area
Capital Accounting	Professional	Fieldwork
Bank Reconciliation	Professional	Fieldwork
Purchase Cards	Professional	Draft
Accounts Payable System	Business	New Area
Debt Recovery (Follow Up)	Business	New Area

Corporate Reviews

<u>Job</u>	<u>Service</u>	<u>Status</u>
Expenses (Members)	Corporate	Fieldwork
Sickness Absence (Follow up)	Corporate	Brief
Declaration of Interests (Follow up)	Corporate	New Area
Partnerships	Corporate	New Area

Support Service Reviews

<u>Job</u>	<u>Service</u>	<u>Status</u>
Procurement of External IT Services	ICT & Customer	Fieldwork
Grants Management	Professional	Brief
Policy Acceptance	Professional	Fieldwork

Operational Service Reviews

<u>Job</u>	<u>Service</u>	<u>Status</u>
Contaminated Land	Reg, Prop & Com	Draft Report
Disabled Facility Grants	Housing	Fieldwork
Direct Payments	Social Care	Fieldwork
Income Collection Car Parks	High, Trans & Rec	Fieldwork
Fuel Management (Follow-up)	High, Trans & Rec	Draft Report

Procurement of Contractors	High, Trans & Rec	Fieldwork
Planning – Development Control	Reg, Prop & Com	Draft Report
Section 106 Agreements	Reg, Prop & Com	Fieldwork

Operational Establishment Reviews

<u>Job</u>	<u>Service</u>	<u>Status</u>
Customer Service Points x 3	ICT & Customer	New
Registrar x 1	ICT & Customer	New
Green Dragon Enviro Audits x 3	Leisure	New
Green Dragon Enviro Audits x 3	High, Trans & Rec	New
Schools – High x 2	Schools	New
Schools – Primary x 7	Schools	New
Schools – SEN x 1	Schools	New
Depots x 2	High, Trans & Rec	Draft & New

Fraud and Corruption

<u>Job</u>	<u>Service</u>	<u>Status</u>
National Fraud Initiative 2014/15	Professional	New
Ongoing Special Investigations	Corporate	Fieldwork
Recovery of Assets	Adult	Fieldwork

Regulatory

<u>Job</u>	<u>Service</u>	<u>Status</u>
European Grant Certification	Reg, Prop & Com	New
Welsh Assembly Grant Certification	Schools	New

External Work

<u>Job</u>	<u>Service</u>	<u>Status</u>
European Grant Certification	BBNP	New

Status Key (i.e. position of work @ 01/01/2015)

New - a piece of audit work starting within the Quarter

Fieldwork – Current piece of work in progress

Draft - Report awaiting Clearance by the client

Brief – Objectives has been agreed but fieldwork not started