

# Audit and Governance Committee Report



**20 March 2013**

Report of: **Audit Manager**

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To: Audit and Governance Committee

DATE: 20 March 2013

Wards Affected  
All

## Internal audit management report quarter four 2012/2013

### Recommendation

That members note the content of the report

### Purpose of report

1. The purpose of this report is:
  - to report on management issues within internal audit;
  - to summarise the progress against the 2012/2013 audit plan up to 7 March 2013; and
  - to summarise the priorities for quarter one 2013/2014.
2. The contact officer for this report is Adrianna Partridge, Audit Manager for South Oxfordshire District Council and Vale of White Horse District Council, telephone (SODC) 01491 823544 and (VWHDC) 01235 547615.

## Strategic objectives

3. Managing our business effectively.

## Background

4. The CIPFA Code of Practice for Internal Audit in Local Government in the UK 2006 states that the head of internal audit should prepare a risk-based audit plan, which should outline the assignments to be carried out and the broad resources required to deliver the plan.
5. The CIPFA Code also states that the audit committee should approve the annual internal audit plan and monitor progress against the plan. This Committee approved the annual internal audit plan on 21 March 2012.

## Management issues

6. The audit manager is currently considering options for providing adequate cover during her period of maternity leave. She will be discussing these with the head of finance and the s151 officer, with a view to the agreed arrangements being in place from July 2013.

## Progress against the 2012/2013 audit plan

7. Progress against the approved audit plan has been calculated for the quarter and year to date and is summarised in **appendix 1** attached.
8. Performance figures are as follows:

	Target	YTD	Q1 12/13	Q2 12/13	Q3 12/13	Q4 12/13
<b>Chargeable</b> (identifiable client and/or specific IA deliverable)	70%	70%	71.5%	71%	68.5%	68.5%
<b>Non-Chargeable</b> (corporate, not IA deliverable)	8%	5.5%	5%	4.5%	4.5%	7.5%
<b>Lost</b> (i.e. leave, study, sickness)	22%	24.5%	23.5	24.5%	27%	24%

9. As at 7 March 2013 the status of audit work against the 2012/2013 audit plan is as follows:

### Planned

Strategic, operational and financial assurance work known and approved by the Audit and Governance Committee.

2012/2013	Planned	Complete	Draft	In progress	To commence
<b>PLANNED</b>	<b>28</b>	<b>21</b>	<b>0</b>	<b>5</b>	<b>2</b>
Joint	25	18	0	5	2
SODC	2	2	0	0	0
VWHDC	1	1	0	0	0

#### Adhoc

Unplanned project work based on agreed terms of reference with the audit manager (i.e. implementation of new systems) and responsive work issued and agreed by the section 151 officer, members or senior management team (i.e. investigations).

2012/2013	Requested	Complete	Draft	In progress	To commence
<b>ADHOC</b>	<b>4</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>1</b>
Joint	1	1	0	0	0
SODC	1	1	0	0	0
VWHDC	2	1	0	0	1

#### Follow up

Work undertaken to ensure that agreed recommendations have been implemented. The number of follow-up audits is a rolling number, all internal audit reports are followed up after six months.

2012/2013	Requested	Complete	Draft	In progress	To commence
<b>FOLLOW-UP</b>	<b>36</b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>2</b>
SODC	16	15	0	0	1
VWHDC	20	19	0	0	1

### **Priorities for 2013/2014 quarter one (April 2013 – June 2013)**

10. The priority for quarter one is to:

- complete 2012/2013 planned audit work and commence 2013/2014 planned audit work.
- ensure all internal audit procedures and monitoring templates are up to date; and
- complete effective handover to interim management cover.

11. Remaining 2012/2013 planned audit work can be reviewed in **appendix 2**.

### **Financial implications**

12. There are no financial implications attached to this report.

### **Legal implications**

13. None.

### **Risk implications**

14. Identification of risk is an integral part of all audits.

ADRIANNA PARTRIDGE  
AUDIT MANAGER