

# Audit and Governance Committee Report



**24 June 2013**

Report of: **Audit Manager**

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To: Audit and Governance Committee

DATE: 24 June 2013

Wards Affected  
All

## **Internal audit management report quarter one 2013/2014**

### **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 2013/2014 audit plan up to 13 June 2013; and
  - to summarise the priorities for quarter two 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 20 March 2013.

## Management issues

6. An interim audit manager has been appointed and the 12 month fixed term contract (3 days a week) is expected to start on 22 July 2013. Comprehensive management handover arrangements are in place.

## Progress against the 2013/2014 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)	73%	65.5%	65.5%	-	-	-
<b>Non-Chargeable</b> (corporate, not IA deliverable)	8%	7.5%	7.5%	-	-	-
<b>Lost</b> (i.e. leave, study, sickness)	19%	26.5%	26.5%	-	-	-

9. As at 13 June 2013 the status of audit work against the 2013/2014 audit plan is as follows:

### Planned

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

2013/2014	Planned	Complete	Draft	In progress	To commence
<b>PLANNED</b>	<b>30</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>22</b>
Joint	27	0	3	4	20
SODC	2	0	1	0	1
VWHDC	1	0	0	0	1

## 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).

2013/2014	Requested	Complete	Draft	In progress	To commence
<b>ADHOC</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>
Joint	0	0	0	0	0
SODC	0	0	0	0	0
VWHDC	1	0	0	1	0

## 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.

2013/2014	Requested	Complete	Draft	In progress	To commence
<b>FOLLOW-UP</b>	<b>21</b>	<b>10</b>	<b>0</b>	<b>2</b>	<b>9</b>
SODC	11	5	0	1	5
VWHDC	10	5	0	1	4

### **Priorities for 2013/2014 quarter two (July 2013 – September 2013)**

10. The priority for quarter two is to:
  - complete effective handover to interim management cover.
11. Remaining 2013/2014 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