

INTERNAL AUDIT PLAN MONITORING TO 30th SEPTEMBER 2009

PROGRESS AND MONITORING OF 2009/10 INTERNAL AUDIT PLAN

Detailed below is a summary of the work completed so far in 2009/10, showing the 'Areas for Improvement' found during the audit, the number of suggested **Actions** and the audit **Assurance Level** allocated by the auditor.

	Name of Audit	Stage of Audit	Start Date	Date of Draft Report	Date of Final Report	Days - (Planned 'v' actual)	Report Reference	Areas for Improvement			Assurance Level	Actions		Client Rating	
								High	Medium	Low		Total	Total Agreed	Satisfied	Not Satisfied
Quarter 1 – April - June	Home Safeguard Home Safeguard Contract Audit Element	Complete	April 2009	Aug 2009	Aug 2009	13 /13	AUE 03	-	15	-	LA	15	15	✓	
	Housing Needs	Complete	July 2009	Sept 2009	Oct 2009	11 /11	AUE 05	-	4	-	AA	4	4	✓	
	BVPIs and NIs	Complete	April 2009	Sept 2009	Sept 2009	40 /40		-	20	-	AA	20	20	✓	
	Street Scene - Contracts & Street Scene – Technical Services	Complete	June 2009	July 2009	Aug 2009	16 /15	AUC	-	14	-	LA	14	14	✓	
	Section 106 Monies	Complete	June 2009	July 2009	July 2009	5 / 5	AUE 18	-	2	-	AA	2	2	✓	
							85 /84								

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									High	Medium	Low		Total	Total Agreed	Sat'd	Not Satisfied
Quarter 2 – July - September	Procurement (inc. Print, Post & Stationery)	Complete		July 2009	Aug 2009	Aug 2009	15 / 16	AUA 10	-	5	1	LA	6	6		
	Disposal and Purchase of Assets	Complete		July 2009	Aug 2009	Aug 2009	3 / 3	AUA 08	-	3	-	AA	3	3		
	Contract Audit – Housing Partnership	Complete		July 2009	Oct 2009	Oct 2009	15 / 15	AUD	-	5	-	LA	5	5	✓	
	Housing Client Services	Complete		July 2009	Aug 2009	Aug 2009	2 / 2	AUC	-	1	-	AA	1	1	✓	
	Officers' and Members' Expenses *	Complete		July 2009	Aug 2009	Aug 2009	10 / 10	AUE 13	-	10	-	AA	10	10		
	Car Parks	Complete		Sept 2009	Oct 2009	Nov 2009	12 / 12	SS	4	1	-	AA	5	5	✓	
	Street Scene – Refuse and Recycling	Draft Report		Sept 2009	Nov 2009		8 / 8	SS								
	Safeguarding Children **	Complete		Aug 2009	Oct 2009	Oct 2009	6 / 6	PJ	5	-	-	AA	5	5	✓	
						65 / 66										

- At request of A & G Committee 25th June 2009 / swapped with Property Services ** at request of Corporate Director

PROGRESS AND MONITORING OF 2009/10 INTERNAL AUDIT PLAN





Detailed below is a summary of the work completed so far in 2009/10, showing the 'Areas for Improvement' found during the audit, the number of suggested **Actions** and the audit **Assurance Level** allocated by the auditor.

	Name of Audit	Stage of Audit	Start Date	Date of Draft Report	Date of Final Report	Days - (Planned 'v' actual)	Report Reference	Areas for Improvement			Assurance Level	Actions		Client Rating			
								High	Medium	Low		Total	Total Agreed	Sat'd	Not Satisfied		
Quarter 3 – October - December	Income and Cashiers (including cash floats)	Initial meeting in Nov 09	Dec 2009			10 /	AUA 10										
	Council Tax (including any cash float)	Testing	Nov 2009			10 /	AUA 06										
	Contract Audit Element: Debt recovery, Machine Maintenance, Revenue Collection	Testing				3/											
	NNDR (including any cash float)	Testing	Oct 2009			10 /	AUA 07										
	Building Control	Initial meeting	Oct 2009			8 /	AUE 19										
	Planning Administration	Initial meeting in Dec 09	Dec 2009			8 /	AUE 20										
	Contract Audit element					1 /											
	Development Control	Initial meeting in Dec 09	Dec 2009			8 /	AUE 18										
	Economic Development – Contract Audit Element	Initial meeting in Dec 09	Dec 2009			2 /	AUC										
						60 /											

PROGRESS AND MONITORING OF 2009/10 INTERNAL AUDIT PLAN

	Name of Audit	Stage of Audit	Start Date	Date of Draft Report	Date of Final Report	Days - (Planned 'v' actual)	Report Reference	Areas for Improvement			Assurance Level	Actions		Client Rating			
								High	Medium	Low		Total	Total Agreed	Sat'd	Not Satisfied		
Quarter 4 – January - March	Housing Rents (including any cash floats)	Not Due				10 /	AUA 05										
	Customer Service Centre	Not Due				10 /	AUB 01										
	Creditors (Corporate Purchase Cards and Cash Floats)	Not Due				10 /	AUA 02										
	Debtors	Not Due				10 /	AUA 09										
	Bank Contract	Not Due				1 /	AUA 01										
						40 /											

Legend

-  Completed task
-  Mild concerns or minor set backs
-  Serious problems or significant delays
-  Work in progress or task not yet due

PROGRESS AND MONITORING OF 2009/10 INTERNAL AUDIT PLAN (AUDITS COMPLETED BY EXTERNAL PROVIDER)

	Name of Audit	Stage of Audit	Start Date	Date of Draft Report	Date of Final Report	Days - (Planned 'v' actual)	Report Reference	Areas for Improvement			Assurance Level	Actions		Client Rating	
								High	Medium	Low		Total	Total Agreed	Sat'd	Not Satisfied
	Main Accountancy	Not Due				10 /	AUA 01								
	Treasury Management	Not Due				10 /	AUA 08								
	Payroll	Not Due				10 /	AUA 03								
	Housing Benefits	Not Due				10 /	AUA 04								
	Housing Benefit Grant Claim	Not Due			5 /										
	Housing Benefit Fraud Section	Not Due			5 /										
	Computer Audit Plan	Not Due				40 /	AUD								

AUDIT INVESTIGATIONS FOR THE PERIOD

Detailed below is a summary of the audit investigations undertaken in 2008/09 showing the 'Areas for Improvement' found during the review, the number of suggested **Actions** and the audit **Assurance Level** allocated by the auditor.

	Investigation	Stage of Audit	Start Date	Date of Draft Report	Date of Final Report	Days - (Planned 'v' actual)	Report Reference	Areas for Improvement			Assurance Level	Actions		Client Rating	
								High	Medium	Low		Total	Total Agreed	Sat'd	Not Satisfied
	Alleged Breach of Data Protection	Complete	Nov 2009	Nov 2009	Nov 2009	N/A	AUF	None – allegation not proven							

UNPLANNED AND AD-HOC AUDIT WORK – 2008/09

Detailed below is a summary of the unplanned and ad-hoc audit work undertaken in 2008/09, showing the number of suggested 'actions' (if appropriate) and the audit **Assurance Level** (if appropriate) allocated by the auditor.

	Details of Unplanned and/or ad-hoc work	Start Date	End Date	Assurance level given	Actions Remaining		Comment from Head of Service
					Total	Total Agreed	
2009/10	Members' Officers' Expenses	July 2009	August 2009	LA	10	9	completed by swapping out Street Scene – Property Services
	Safeguarding Children	August 2009	Ongoing				Requested by Corporate Director