

11. INTERNAL AUDIT – 2012/13 RECOMMENDATIONS

Report from: Audit Manager
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Wards Affected: All
Key Decision No

1. Purpose of Report

The purpose of this report is to update the Committee on the types of recommendations raised across all of the audits completed during 2012/13.

2. Summary

2.1.1 Recommendations are raised based on weaknesses in the systems of control identified during audit fieldwork. Recommendations are rated according to their priority – high, medium or low.

2.2 High priority recommendations are reported to Audit Committee and should be implemented immediately. Generally, medium priority recommendations should be implemented within 3 to 6 months and low priority recommendations within 6 to 12 months. Specific deadlines for the implementation of recommendations are set at the time of audit.

3. Recommendations

The Audit Committee is asked to receive the report.

4. Report to Audit Committee

Progress on implementing previous recommendations

4.1 During 2012/13 to date, 25 audit reports have been issued. Included within these reports are a total of 82 recommendations of which one was rated as high priority, 46 as medium priority and 35 as low priority.

4.2 Appendix A shows a breakdown of the recommendations across each audit report issued to date by the following types:

- Policies and procedures
- Staff training
- Record keeping/ maintenance
- Data/ financial security
- Authorisation of transactions
- Contract/ budget monitoring
- System error

4.3 Recommendations are discussed with the auditees at exit meetings held following the conclusion of the fieldwork. At these meetings the actions to be taken in order to implement the recommendations, together with deadline

dates, are agreed. All of the recommendations raised during 2012/13 were agreed with the auditees.

Background Papers

Internal Audit reports relating to 2012-2013
Working papers relating to 2012-2013.

Mid Sussex District Council
Internal Audit Plan 2012/13
Progress Report 25th June 2013

Audit Area	Draft Report	Final Report	Rating of Recommendations				Nature of Recommendations						
			High Priority	Medium Priority	Low Priority	Total	Policies and procedures	Staff training	Record keeping/maintenance	Data/Financial security	Authorisation of transactions	Contract/budget monitoring	System error
CenSus Benefits	18/12/12	29/01/13	-	3	7	10	5	-	2	-	1	1	1
CenSus Council Tax	N/A	N/A	1	6	1	8	3	-	2	1	2	-	-
CenSus NNDR	N/A	N/A	-	2	3	5	1	-	1	1	2	-	-
Income Collection (Cashiers)	14/12/12	14/12/12	-	-	1	1	1	-	-	-	-	-	-
Sundry Debtors	07/11/12	07/11/12	-	1	-	1	-	-	-	-	1	-	-
Budgetary Control	16/11/12	19/11/12	-	-	-	-	-	-	-	-	-	-	-
Payroll	04/02/13	20/02/13	-	1	1	2	-	-	2	-	-	-	-
Payments (Creditors)	25/01/13	29/01/13	-	1	-	1	-	-	-	-	1	-	-
Capital Accounting & Asset Management	31/01/13	04/02/13	-	-	-	-	-	-	-	-	-	-	-
Treasury Management	06/03/13	05/06/13	-	3	1	4	1	-	-	-	2	1	-
Purchasing and fuel cards	09/07/12	01/08/12	-	6	4	10	3	-	3	1	3	-	-
Banking Arrangements	06/09/12	10/10/12	-	2	3	5	3	-	-	-	-	2	-
Housing Needs - Temporary Accommodation	01/06/12	07/06/12	-	3	3	6	2	1	1	2	-	-	-
Refuse Contract	11/09/12	24/01/13	-	1	-	1	-	-	-	-	-	1	-
GM Contract	11/09/12	13/09/12	-	4	3	7	-	-	1	-	1	5	-
Leisure Contract	03/10/12	04/10/12	-	-	-	-	-	-	-	-	-	-	-
NNDR - Discretionary Rate Relief	09/08/12	29/08/12	-	4	1	5	2	-	1	-	-	1	1
Local Land Charges	11/01/13	14/01/13	-	-	2	2	2	-	-	-	-	-	-

Statutory Policies & Procedures	23/11/12	06/03/13	-	1	-	1	1	-	-	-	-	-	-
Design & Print	04/04/13	10/04/13	-	2	1	3	2	-	-	-	-	1	-
Corporate Governance Follow Up	24/04/13		-	1	2	3	3	-	-	-	-	-	-
Programme & Project Management	19/03/13	15/04/13	-	2	-	2	2	-	-	-	-	-	-
Service Desk	21/03/13		-	3	1	4	3	-	1	-	-	-	-
Resource Link	31/05/13	05/06/13	-	-	1	1	-	-	1	-	-	-	-
PSN Compliance	18/03/2013	26/03/13	-	-	-	-	-	-	-	-	-	-	-