

7. INTERNAL AUDIT – MONITORING REPORT 17th March 2015

Report from: Audit Manager
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Wards Affected: All
Key Decision: No
Date of Meeting – 17th March 2015

1. PURPOSE OF REPORT

The purpose of this report is twofold; to update the Committee on the progress of the 2014/2015 Internal Audit Plans and to report on the progress made in implementing previously agreed recommendations.

2. SUMMARY

- 2.1 The audit plans provides for a mix of coverage of fundamental systems, IT systems and service systems, which had been identified as potential risk areas. Appendix A summarises the progress to date on the plan and Appendix B shows the status and types of recommendations arising from our work.

3. RECOMMENDATIONS

The Committee is asked to receive this report.

4. REPORT TO AUDIT COMMITTEE

Progress on implementing previous recommendations as at 28th February 2015

- 4.1 No follow up reviews were in progress at the time of this report. However, we are currently undertaking a check on a sample of Housing Benefit claims, in particular changes in circumstances, to confirm that the actions taken which arose from the HB Action Plan are leading to fewer errors. A verbal update on this work will be provided at this meeting.

Progress against the 2014/2015 Internal Audit Plan as at 28th February 2015

4.2 In line with the audit programme for 2014/2015 we have issued six reports in the period as follows:

- Procurement;
- Payroll;
- Income Collection;
- Budgetary Control;
- Freedom of Information Requests.

4.3 In addition to the follow ups, we were working on the following audits at the time of writing this report:

- CenSus NNDR;
- Payments (Creditors);
- Sundry Debtors;
- Anti-Fraud Work;
- Housing Benefit – additional testing;
- Data Protection – Awareness and Training and Subject Access Requests.

Background Papers

Internal Audit reports relating to 2014/2015

Working papers relating to 2014/2015

Appendix A

**Mid Sussex District Council
Internal Audit Plan 2014/2015
Progress Report 28th February 2015**

[illegible]

Audit Area	Rating	Budget / Days	Provisional Timing - commencing	Fieldwork Commenced	Draft Report Issued	Management Responses Received	Target date for issue of Final	Final Report Issued	High Findings Reported to Audit Committee	Comments
Computer Audit										
be agreed										Moved to contingency
Value for Money										
To be allocated										Moved to contingency
Requested by Management										
CenSus Action Plan Review	High	5	Qtr 1	19 Jun 2014	10 Jul 2014	10 Jul 2014	17 Jul 2014	15 Jul 2014	N/A	
CenSus – Review of Business Rates Retention Scheme	High	8	Qtr 1	7 Jul 2014	29 Jul 2014	N/A	5 Jul 2014	11 Aug 2014	N/A	
Freedom of Information Requests	High	8	Qtr 3	10 Oct 2014	17 Oct 2014	17 Oct 2014	31 Oct 2014	23 Oct 2014	N/A	
Data Protection – Awareness and Training and Subject Access Requests To	High	8	Qtr 3	7 Oct 2014	16 Feb 2015					
Housing Benefit – Initial Testing	High	15	Qtr 2	15 Jul 2014						<p>The work that we have undertaken has been passed to Ernst and Young, the Council's external auditor.</p> <p>A meeting is being arranged in December to discuss the outcome of this work.</p> <p>It has been confirmed that no further work is required to be undertaken by Internal Audit on this area.</p>

Appendix B

**Mid Sussex District Council
Internal Audit Plan 201/2015
Progress Report 28th February 2015**

[illegible]

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 setting	System error
Budgetary Control	20 Jan 2015	27 Jan 2015	-	-	-	-							
FMS													
Ernst and Young – top up testing													
Leisure Centre Contract Award Review													
Procurement	3 Nov 2014	16 Dec 2014	-	4	-	4		1	1			2	
Anti-Fraud Work													
Freedom of Information													
Data Protection and Subject Access Requests											1		
CenSus Action Plan Review	10 Jul 2014	15 Jul 2014											
CenSus – Review of Business Rates Retention Scheme	29 Jul 2014	11 Aug 2014											
Freedom of Information Requests	17 Oct 2014	23 Oct 2014	-	-	-	-							

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