

INTERNAL AUDIT – MONITORING REPORT 24th November 2015

Report from: Audit Manager
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Tel:(01444) 477241
Wards Affected: All
Key Decision: No
Date of Meeting – 24th November 2015

1. PURPOSE OF REPORT

The purpose of this report is twofold; to update the Committee on the progress of the 2015/2016 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

- 4.1 We have completed a follow up review of the Anti-Fraud Work Audit 2015/2016, which was undertaken earlier this year. At this time, all agreed actions were due for implementation, however, there are three outstanding at this time. They are medium priority findings and are of an administrative nature, rather than a control weakness. A new implementation date of 31st December 2015 has been agreed with the Head of Finance and HR.

PROGRESS AGAINST THE 2015/2016 INTERNAL AUDIT PLAN AS AT 13th NOVEMBER 2015

- 4.2 Since the last report to this Committee, one audit, Payroll, has been finalised.

4.3 Work has commenced on the following audits:

- Payroll
- Procurement
- Treasury Management
- CenSus Housing Benefits

4.4 All outstanding audits have been allocated to members of the Internal Audit team and these will be completed by 31st March 2016.

Background Papers

Internal Audit reports relating to 2015/2016

Working papers relating to 2015/2016

Appendix A

Mid Sussex District Council
Internal Audit Plan 2015/2016
Summary of Recommendations from 1st April 2015– 31st March 2016

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
Anti-Fraud Work- Fraud Risk Assessment	24/026/2015	29/07/2015	-	7	-	7	4	1	1	1	-	-	-
Payroll	09/11/2015	10/11/2015	-	1	-	1	-	-	-	-	1	-	-

