

6. INTERNAL AUDIT – MONITORING REPORT

REPORT OF: Audit Manager
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Wards Affected: All MSDC Wards
Key Decision: No
Report to: Audit Committee
1st August 2017

Purpose of Report

1. The purpose of this report is twofold; to update the Committee on the progress of the 2016/17 and 2017/18 Internal Audit Plans and to report on the progress made in implementing previously agreed recommendations.

Summary

2. The audit plan provides for a mix of coverage of fundamental systems, IT systems and service systems, which had been identified as potential risk areas. Appendix A shows the status and types of recommendations arising from our work and Appendix B summarises the progress to date on the 2016/2017 and 2017/2018 audit plans.

Recommendation

3. The Committee is asked to receive this report.

Progress against the 2016/17 and 2017/18 Internal Audit Plans

4. Since the last report to this Committee (and up to 30th June), we have finalised five audits as follows:
 - Payroll
 - Income Collection
 - Payments
 - Sundry Debtors
 - FMS
5. There are no high priority findings to report from these audits

Progress on implementing agreed actions

6. The following audits were followed up during this period:

Anti-Fraud Work - CenSus

All recommendations implemented

Income Collection

All recommendations implemented

Sundry Debtors

All recommendations implemented

CenSus Council Tax

The Buildings module is now live and it anticipated that over the next 6 weeks, all of the MSDC cards will be transferred onto the system.

7. We have started the Orchards Shopping Centre post purchase audit and the Procurement Function audit for 2017/2018. During the course of the latter review we will follow up actions that were agreed within the last full audit.

Background Papers

- Internal Audit reports relating to 2016/2017 and 2017/2018
- Working papers relating to 2016/2017 and 2017/2018

Internal Audit Plans 2016/2017 and 2017/2018

Progress Report as at 7th July 2017

| Audit | Audit Plan Year | Audit Opinion-Assurance | Number of High Priority Findings | Comments |
|--|-----------------|-------------------------|----------------------------------|----------|
| A. Work Completed in the Current Period | | | | |
| Payroll | 2016/17 | Substantial | | |
| Income Collection | 2016/17 | Substantial | | |
| Payments (Creditors) | 2016/17 | Substantial | | |
| Sundry Debtors | 2016/17 | Satisfactory | | |
| FMS | 2016/17 | Substantial | | |
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| B. Work In Progress | | | | |
| The Orchards | 2017/18 | | | |
| Procurement | 2017/18 | | | |
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| Follow Ups | | | | |
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