

**Internal Audit Plan 2012/13****Progress to the end of Quarter 1 – 2012/13****Chief Executives Directorate**

The following areas have been completed in quarter 1:

Audit Area	Risk Category	Level of Assurance	Number of Recommendations and Classification			Total
			High	Medium	Low	
Land Charges	B	Well Controlled	0	0	1	1

The main objectives of the Land Charges review were to determine whether:

- there are clear procedures on what information can be disclosed as part of a search,
- to ensure that the Land Charges Register is kept up-to-date and amendments are appropriately authorised,
- to ensure that entries in the Land Charges Register are supported by documentary evidence,
- to ensure that the correct fees have been charged,
- to ensure that the correct insurance is in place, and
- to ensure that risks have been identified for the service.

There was just one recommendation arising from the review and that was as follows:

- The passwords on the Land Charges computer system, TLC, should be forcibly changed on a monthly basis.

**Operational Services Directorate****Areas completed in Quarter 1 of the 2012/13 Audit Plan**

The following areas have been completed in quarter 1

Audit Area	Risk Category	Level of Assurance	Number of Recommendations and Classification			Total
			High	Medium	Low	
Jubilee 2 – Interim Report	A	No opinion given – interim review	4	11	19	34

The main issues arising from the above audits can be summarised as follows;

**Jubilee Pool**

The main objectives of this review were to ensure that procedures were operating in accordance with Standing Orders and Financial Regulations and that the necessary controls were in place. It was decided that given that the establishment was still relatively new from an operational perspective that an interim review would be undertaken at this stage. As a

## APPENDIX A

result of this review a number of procedural and process issues were identified. A number of recommendations were made as can be seen in the table above. A short timescale for the implementation of these recommendations was set and at the time of writing this report it is pleasing to report that the majority have now been actioned.

A full audit review of the establishment will be undertaken later in the year.

In accordance with Financial Regulations all final payments made against a contract need to be verified by Internal Audit before payment can be made. During quarter 1 the following final payments have been audited

<b>Contract Name</b>	<b>Contractor</b>	<b>Value of Work</b>	<b>Audit Findings</b>
Audley Burial Ground	N T Killingley	£69,147.43p	No problems identified, contract delivered within budget
Waste Disposal	Browns Recycling	Variable – schedule of rates	No problems identified, contract delivered within budget

### **Regeneration & Development Services**

#### **Areas completed in Quarter 1 of the 2012/13 Audit Plan**

The following areas have been completed in quarter 1

<b>Audit Area</b>	<b>Risk Category</b>	<b>Level of Assurance</b>	<b>Number of Recommendations and Classification</b>			<b>Total</b>
			<b>High</b>	<b>Medium</b>	<b>Low</b>	
Regeneration and Development Administration	B	Adequately Controlled	0	2	0	2

The main objectives of the Regeneration and Development Administration review were to ensure:

- that the ordering and receipt/payment of goods had been done so in accordance with the Council's Standing Orders and Financial Regulations,
- that all income has been received, recorded and banked,
- that petty cash expenditure is appropriately documented,
- that inventories are completed across the directorate,
- that controlled stationery is correctly requisitioned,
- that all fees are charged in accordance with the Council's Scale of Fees and Charges,
- that physical and ICT security is adequately implemented,
- that risks have been identified and recorded appropriately, and
- that an accurate contracts register is maintained.

There were two recommendations made as part of the review, these were as follows:

- Following the completion of all office moves, up-to-date inventories could be completed for each of the sections.

- The Admin and Performance Officer should receive training on Target 100. Risk assessments should then be completed for the section and recorded on the system accordingly.

### **Corporate Reviews**

These are audit reviews that cut across all Service Areas, as such Audit Briefs go out to all Executive Directors, Corporate and Service Managers and reporting is done on an individual service level in order to retain confidentiality of the issues identified.

In addition work was completed in relation to **Corporate Governance** which culminated with the completion of the Annual Governance Statement for 2011/12.

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### **Note on recommendations**

*Recommendations fall into one of three categories;*

**High (H):** *action that is considered imperative to ensure that the authority is not exposed to high risks;*

**Medium (M):** *action that is considered necessary to avoid exposure to significant risks;*

**Low (L):** *action that is considered desirable and which should result in enhanced control or better value for money.*