

RSM Tenon

South Cambridgeshire District Council

Internal Audit Progress Report

Corporate Governance Committee Meeting: 28 September 2012

Introduction

The internal audit plan for 2012/13 was approved by the Corporate Governance Committee in March 2012. This report provides an update on progress against that plan and summarises the results of our work to date.

Summary of Progress against the Internal Audit Plan

Assignment <i>Reports considered today are shown in italics</i>	Status	Opinion	Actions Agreed (by priority)		
			High	Medium	Low
2011/12					
<i>Environmental Health - Discretionary Fees in Relation to Taxi Licencing, Water Sampling and Zoo Licencing (26.11/12)</i>	<i>FINAL</i>	<i>Amber / Green</i>	0	2	2
2012/13					
Section 106 Housing and Other Requirements including Open Spaces (1.12/13)	FINAL	Amber / Green	0	3	4
<i>Planning and Growth (2.12/13)</i>	<i>FINAL</i>	<i>Amber / Green</i>	0	1	4
<i>Medium Term Financial Planning (3.12/13)</i>	<i>FINAL</i>	<i>Green</i>	0	0	0
<i>Governance (4.12/13)</i>	<i>FINAL</i>	<i>Amber / Green</i>	0	4	3
Housing Rents (5.12/13)	Draft issued 3 September 2012				
Repairs – Partnership Arrangements (6.12/13)	Draft issued 12 September 2012				
Supported Housing	03 September 2012				
Housing Allocations and Voids	17 September 2012				
Insurance	18 September 2012				
General Ledger	24 September 2012				
Capital Expenditure and Asset Management	24 September 2012				
Asset Management (Housing)	01 October 2012				
Creditors	01 October 2012				
Income & Debtors	08 October 2012				
Procurement	09 October 2012				
NNDR	07 November 2012				
Cash, Banking & Treasury	08 November				

Management	2012				
Payroll (including Expenses & Pensions)	12 November 2012				
Council Tax	16 November 2012				
ICT Review	November 2013				
Risk Management	03 December 2012				
Reconciliation testing	11 December 2012				
Housing Benefits	13 December 2012				
Environmental Health / Waste	03 January 2013				
Annual Governance Statement	18 February 2013				
Follow Up	18 February 2013				
Top up testing	11 March 2013				
Performance Management	11 March 2013				

Other Matters

Planning and Liaison:

Since the last Corporate Governance Committee we have met with Management to discuss the progress of the audit plan and to scope a number of 2012/13 audits.

We currently have an agreed protocol with the External Audit (Audit Commission) to ensure maximum reliance can be placed on our work and reduce where possible any duplication. Following the changes to External Audit for 2012/13 (as a result of the national procurement exercise reported previously), the new External Auditors may have a differing methodology which could result in the protocol changing moving forward. This may impact on the level of resources required within the Internal Audit Plan to deliver the protocol. We are in contact with the Audit Commission to discuss any early indications of what this may involve and will report back to the Corporate Governance once further information is known.

The Corporate Governance Committee should note that any negative assurance opinions will need to be noted in the annual report and may result in a qualified or negative annual opinion.

No common weaknesses have been identified so far within our reports for 2012/13. Management have agreed all of the recommendations in the reports finalised above, with agreed target dates for implementation.

Internal Audit Plan 2012/13 - Change Control:

There have been no changes to the audit plan since the last meeting.

Information and Briefings:

We have issued two updates electronically since the last Corporate Governance Committee:

- LG eUpdate June 2012.
- LG eUpdate July 2012.

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regard to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

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