



South Cambridgeshire District Council

Internal Audit Progress Report
Corporate Governance Committee Meeting: 19 March 2013

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. The reports shown in bold below have been finalised since the previous meeting.

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
Section 106 Housing and Other Requirements including Open Spaces (1.12/13)	FINAL	Amber / Green	0	3	4
Planning and Growth (2.12/13)	FINAL	Amber / Green	0	1	4
Medium Term Financial Planning (3.12/13)	FINAL	Green	0	0	0
Governance (4.12/13)	FINAL	Amber / Green	0	4	3
Housing Rents (5.12/13)	FINAL	Green	0	1	2
Repairs – Partnership Arrangements (6.12/13)	FINAL	Red	1	6	3
Supported Housing (7.12/13)	FINAL	Amber/Green	0	1	2
General Ledger (8.12/13)	FINAL	Green	0	0	0
Housing Allocations and Voids (9.12/13)	FINAL	Amber / Green	0	0	3
Capital Expenditure and Capital Accounting (10.12/13)	FINAL	Amber / Red	1	1	1
Creditors (11.12/13)	FINAL	Green	0	1	2
Insurances (12.12/13)	FINAL	Amber / Green	0	2	3
Asset Management (Housing) (13.12/13)	FINAL	Green	0	1	2
Income & Debtors (14.12/13)	FINAL	Green	0	1	0
Procurement (15.12/13)	FINAL	Green	0	1	1
NNDR (16.12/13)	FINAL	Green	0	0	4
Cash, Banking & Treasury Management (17.12/13)	FINAL	Green	0	0	2
Payroll (including Expenses & Pensions) (18.12/13)	FINAL	Amber / Green	0	2	0
Risk Management (19.12/13)	FINAL	Amber / Green	0	0	8
Reconciliation testing (20.12/13)	FINAL	Green	0	0	0
Council Tax (21.12/13)	FINAL	Green	0	0	4

Housing Benefits (22.12/13)	FINAL	Amber / Green	0	0	1
Annual Governance Statement	In Progress				
Follow Up	Quality Assurance Stage				
Repairs Partnership Arrangements - Follow Up Review	Draft report issued				
ICT Review	04 March 2013				
Top up testing	02 April 2013				
Performance Management	15 April 2013				
Environmental Health / Waste Management	Delayed until 2013/14				

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 discuss the Internal Audit Plan for 2013/14 which is included as a separate agenda item.

We have issued one red (negative) opinion on the Repairs – Partnership Arrangements audit during 2012/13 which was discussed at the December meeting. The Corporate Governance Committee should note that any negative assurance opinions will be noted in the annual report. 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:

As reported to the previous Corporate Governance Committee, an additional follow up review of the Red opinion on the Repairs – Partnership Arrangements (6.12/13) has now been completed. A draft report has been issued to management and a verbal update on this report will be provided at the Committee meeting.

At the request of management we have delayed the review on Environmental Health to allow for additional support toward the production of the Annual Governance Statement.

Information and Briefings:

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

- LGE eUpdate LG eUpdate January 2013
- LGE eUpdate LG eUpdate February 2013

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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