



Chiltern District Council

Internal Audit Progress Report

2014/15

Audit Committee: 25 September 2014



INTRODUCTION

1. This summary report provides the Audit Committee with an update on the progress of our work at Chiltern District Council as at 29 August 2014. The report is based on internal audit work carried out by TIAA and management representations that have been received during the period since 1 April 2014.

PROGRESS AGAINST THE 2014/15 ANNUAL PLAN

2. Our progress against the Annual Plan for 2014-15 is set out in Appendix A.

EMERGING GOVERNANCE, RISK AND INTERNAL CONTROL RELATED ISSUES

3. We have not identified any emerging risks which could impact on the overall effectiveness of the governance, risk and internal control framework of the organisation.

AUDITS CARRIED OUT SINCE THE 1 APRIL 2014

4. The table below sets out details of audits carried out since the previous meeting of the Audit Committee.

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OE

(Note - no audits have reached final report for 2014/15 as at 29 August 2014)

CHANGES TO THE ANNUAL PLAN 2014/15

5. The following change to the 2014/15 Annual Plan has been agreed with management:

Annual Crematorium Audit – this will now be undertaken every April to provide data for the External Auditor. The audit for April 2014 was undertaken as part of the 2013/14 work programme. The audit for 2014/15 can therefore be cancelled.

FRAUDS/IRREGULARITIES

6. We have not been advised of any frauds or irregularities in the period since the last progress report was issued.

LIAISON

7. We continue to liaise with EY and have made available working paper files and the report on key financial systems. Regular meetings are held with the Audit Manager for the client.

PROGRESS ACTIONING PRIORITY 1 RECOMMENDATIONS

8. We have not brought any audit to final report stage at the time of this report to the Audit Committee. Therefore there are no Priority 1 recommendations to report at this time.

RESPONSIBILITY/DISCLAIMER

10. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Progress against the Annual Plan for 2014/15

System	Planned Quarter	Days	Current Status	Comments
HR Issues arising from Service Reviews	1	6	Audit in progress	
Community Grants	1	5	Audit Postponed	Revised date for audit to be determined
Absence Management	1	5	Draft report issued	
Licensing	1	6	Fieldwork complete drafting report	
Data Protection/FOI	2	5	Audit Postponed	A new system is being installed to manage this area. An audit will be progressed once this is in place
Procurement	2	5	Audit in progress	
Housing Grants(energy efficiency)	2	5	Audit delayed by client	Scope to be revised
H and S Contractor Arrangements	2	5	Audit to commence in September	
Grounds Maintenance	2	5	Audit to commence in September	
Chiltern Crematorium	2	5	Audit Cancelled	Crematorium audits to be undertaken in April each year. 2014 audit has been completed as part of 13/14 plan.
Chiltern Crematorium (project governance)	2	4	Audit to commence in September	
Payroll	2	8	Audit Planning Memorandum to be drafted	Audit for 14/15 will not include Wycombe and Aylesbury Vale Councils
Counter Fraud	2	5	Audit Planning Memorandum to be drafted	Terms of Reference for audit to be agreed
Joint Working (with SBC)	2	8	Audit to commence mid-September	
Main Accounting	3	6		

System	Planned Quarter	Days	Current Status	Comments
Debtors	3	7		
Creditors (inc VAT)	3	7		
Housing Benefits	3	7		
Council Tax Support	3	7		
Cash and Bank	3	6		
Treasury Management	3	6		
Council Tax and NDR	3	12		
ICT audit contingency	3	30		
Governance	4	6		
Car Parking	4	7		
Audit Follow up	4	6		
Annual Audit Letter	4	1		
TOTAL		185		
Management time		14		
GRAND TOTAL		199		

KEY:

	=	To be commenced
	=	Site work commenced
	=	Draft report issued
	=	Final report issued