tiaa

South Bucks Council

Internal Audit Progress Report

2014/15

Audit Committee: 18 September 2014

INTRODUCTION

1.   This summary report provides the Audit Committee with an update on the progress of our work at South Bucks 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 during the period being reported.

AUDITS CARRIED OUT SINCE THE 1 APRIL 2014

4.   The table below sets out details of audits carried out since our last report to 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

6.   An audit from 2013/14 (**Environmental Services – 2013/14)** has had additional work undertaken at the request of the client in 2014/15. .

FRAUDS/IRREGULARITIES

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

LIAISON WITH EXTERNAL AUDIT AND THE CLIENT

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

PROGRESS ACTIONING PRIORITY 1 RECOMMENDATIONS

9.   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.

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Progress against the Annual Plan for 2014/15

System	Planned Quarter	Days	Current Status	Comments
Environmental Services – 2013/14 additional work	2014/15 Q1	4	Draft Report issued July 2014	An additional audit for 2014/15
HR Issues arising from Service Reviews	1	5	Audit in progress	
Community Grants	1	5	Audit postponed	Revised date for audit to be determined
Absence Management	1	5	Draft report issued July 2014	
Licensing	1	6	Audit completed draft report being prepared	
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	
Farnham Park – Stock Control	2	5	Audit Postponed until Q4	Audit guidance given on how to manage and control stock
Housing Grants(energy efficiency)	2	5	Audit delayed by client	Scope to be revised
Payroll	2	8	Audit Planning memorandum to be drafted	Audit for 14/15 will not include Wycombe and Aylesbury Vale Councils
Joint Working (with CDC)	2	8	Audit to commence mid September	
Main Accounting	3	5		
Debtors	3	6		
Creditors (inc VAT)	3	6		
Housing Benefits	3	6		

System	Planned Quarter	Days	Current Status	Comments
Council Tax Support	3	6		
Cash and Bank and Treasury Management	3	6		
Council Tax and NDR	3	12		
ICT contingency time	3	15		
Governance	4	5		
Car Parking	4	6		
Audit Follow up	4	4		
Annual Audit Letter	4	1		
TOTAL		139		
Management time		15		
GRAND TOTAL		154		

KEY:

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