

AC28. INTERNAL AUDIT PROGRESS REPORT

The committee considered a report by the Internal Audit Manager summarising the progress of the 2015/16 Internal Audit Plan.

In regard to the Audit Plan, 6 assignments had been completed, 6 were in progress and 9 had not yet started.

Internal Audit performance to date, as measured by 5 key performance indicators, equalled or exceeded performance at the same point in 2014/15.

The report set out the key findings of those assignments which have been completed in 2015/16 and the position of 13 previous recommendations which remained outstanding.

Members sought an update on the implementation of procedures for monitoring the finances of Community Halls (ref AC19) and sought assurance that new procedures would be followed by management. Isabel Wright explained that, as part of the 2015/16 Audit work, resources were allocated for continuous auditing and the implementation of the procedures would be monitored within this allocation. An update would be provided to members on the continuous auditing of the implementation of procedures for monitoring community hall finances.

The committee discussed the 13 outstanding recommendations, set out in appendix 4 of the report, and highlighted that 10 lay with Social Work Adult Services. The Chief Executive summarised the procedures in place to ensure that recommendations are responded to. She advised that corporate support was now in place to support Social Work Adult Services during a transitional period for the Service.

Officers then responded to questions relating to current and completed assignments including:-

- the anticipated start date of the audit of corporate risk management arrangements and the likely remit of the review;
- the impact of reducing staff numbers on the management of the Integra supplier database and the process for making payments;
- the auditing of payments to suppliers and compliance with Financial Regulations; and
- the scope to tighten access privileges in regard to emergency BACS payments.

Officers undertook to provide feedback on the following points which were raised during the discussion:-

- the anticipated start date of the audit of CRM arrangements and the remit of the audit;
- the timescale for reporting the review of Daycare Provision to the Executive; and
- further information on the outstanding recommendations in regard to Social Work Deferred Payments.

Decision

The committee noted:-

- (1) progress with completing planned 2015/16 Internal Audit work;
- (2) Internal Audit performance, as reported at paragraph 3.1 of the report;
- (3) the position in relation to recommendations outstanding; and
- (4) the contents of the 2015/16 Scottish Local Authorities Chief Internal Auditors Group (SLACIAG) Annual Report.