

# AUDIT & RISK COMMITTEE

28<sup>th</sup> SEPTEMBER 2010.

## INTERNAL AUDIT PERFORMANCE REPORT 1<sup>st</sup> APRIL- 30<sup>th</sup> JUNE 2010.

Report of the Head of Consortium

CORPORATE AIM:	<b>A well managed organisation</b>
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### 1. PURPOSE OF THE REPORT

- 1.1 To allow Members to monitor the performance of the Consortium in delivering the Council's internal audit service.
- 1.2 To advise Members of the impact of restructuring on internal audit activity

### 2. RECOMMENDATIONS

- 2.1 That Members consider whether there are any aspects of the Council's performance that require further explanation.

### 3 PROGRESS WITH THE ANNUAL PLAN

- 3.1 The Annual Audit Plan identified nine audits for Quarter One commencement. Of these, four have been completed, three are at the draft report stage, and one has been cancelled at the request of the Chief Executive. The final planned audit relates to management arrangements at Catmose Campus: extended negotiations with the College Principal have delayed the start of the audit. Progress and outcomes are summarised in Table 1.

<b>Audit</b>	<b>Status</b>	<b>Assurance Rating</b>
Corporate Health & Safety	Complete	Sound
External Communications	Complete	Good
Internal Communications	Complete	Good
Support & Oversight of Schools (ContactPoint)	Complete	Good
Appraisal & Development	Draft Report	Not Yet Issued
Direct Payments	Draft Report	Not Applicable*
Social Housing	Draft Report	Not Yet Issued
Catmose Campus	WIP	
Public Consultation	Cancelled	

\*Undertaken as a consultancy exercise at client request – therefore no assurance rating issued.

- 3.2** The Annual Audit Plan makes provision for 20 days of contingency activities (including Committee attendance; advice and assistance, commissioned consultancy work and special investigations). In the year to date that allowance has been fully applied. The Consortium has been commissioned to provide investigating officers for two disciplinary investigations and one material consultancy exercise. In addition there has been a requirement to audit a number of grant claims.
- 3.3** The Annual Audit Plan assumed the delivery of 385 days of planned audit work. The Chief Executive has requested a review of the plan to acknowledge the impact of the restructuring programme on the workload of service managers. That revised plan, shown at Appendix 1, requires the delivery of a further 200 planned days and represents a reduction of 130 days in the Plan. To avoid unnecessary pressure on management, no planned audits were started in Quarter 2

#### **4 MANAGING AUDIT RECOMMENDATIONS**

- 4.1** The Consortium used the Galileo Audit Management System to monitor progress on implementing agreed audit recommendations and to provide regular reports on outstanding recommendations to the responsible managers and to the Chief Executive. At the date of reporting, there are 61 agreed recommendations that are outstanding of which 27 are overdue.

#### **5. RISK MANAGEMENT**

<b>RISK</b>	<b>IMPACT</b>	<b>COMMENTS</b>
<b>Time</b>	<b>Low</b>	No time critical issues arise from this report
<b>Viability</b>	<b>Low</b>	The report does not raise any specific issues
<b>Finance</b>	<b>Low</b>	No financial issues are considered
<b>Profile</b>	<b>Low</b>	No controversial issues are raised
<b>Equality and Diversity</b>	<b>Low</b>	There are no references to equalities issues.

**Background Papers**  
None

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