

INTERNAL AUDIT 2014/15 1st QUARTER UPDATE REPORT

Purpose of the Report

1. This progress report presents the Committee with an update on the performance of the Internal Audit (IA) Section. In particular, it provides a summary of:
 - the outcomes of audits completed during the period,
 - the results and outcomes of follow-up reviews carried out during the period, to assess the extent and adequacy of management action taken in response to audit reports from the previous year
 - an update on the delivery of the 2014/15 IA Plan, including audits in-progress which should be finalised and reported to the next Committee meeting and any deferred audits.

Executive Summary

2. A total of 27 audit assignments from the 2013-14 plan have been completed since the update provided in March 2014. A further 18 audit assignments from the 2013-14 plan are in progress and of these, 12 are at draft report stage. In addition 15 audits from the 2014-15 plan have commenced.
3. Overall IA concluded as per its assurance definitions at page 9 of the SWAP report at Appendix A of this report that the majority of its findings were of reasonable assurance.
4. From this work no potential very high significant 'corporate' risks have been identified.
5. There was 1 audit review where no assurance was provided and 4 audit reviews that were afforded partial assurance.

6. Overall, 124 recommendations have been made by IA since the March 2014 update, broken down as follows:

Year	Priority 5	Priority 4	Priority 3	Priority 2	Priority 1	Total reported
2013/14 carry forward audits	1	35	69	18	1	124
Percentage	1%	28%	56%	15%	1%	

7. Appendix B shows audits grouped by current status and highlighted as Red, Amber or Green.
8. Internal Audit have agreed other additional work relating to central government returns.
9. Overall the performance of SWAP is on track with the partnership performance measures.

Proposal

10. Members are asked to note the findings from IA audits to date.

Reasons for Proposals

11. To ensure an effective IA function and strong control environment.

Michael Hudson
Associate Director, Finance, S.151 Officer

Report author: Michael Hudson
 01225 713601
 michael.hudson@wiltshire.gov.uk

Unpublished documents relied upon in the preparation of this Report: None.

Appendices: A – IA Third Progress Report 2014/15
 B – IA detailed Audit Plan and monitoring statement 2014/15
 C – Significant Corporate Risks
 D – Summary of audits deemed ‘Partial / No’ assurance
 E – Recommendations Not Accepted / Outstanding
 F – Schedule of Audit Work