

Slough Borough Council

Internal Audit Progress Report

2010/2011

November 2010

Report by: Interim Head of Audit and Risk Management

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Summary

This summary progress report has been prepared for the Members of the Audit Committee at Slough Borough Council to show progress to date; the work to the end of the year and for consideration along with the details of the restructuring of the Internal Audit and Risk Management service. It does therefore not contain the level of detail given to the October meeting.

Section 1: General Update

Section 2: Progress on the revised audit plan 2010/11 as at 15/11/2010

Section One- General Update

The audit plan below shows that there are currently 95 audits to be undertaken and that 18 (19%) are expected to be undertaken in the final quarter. This excludes 128 days contingency and 337 spare days. The spare days will allow for the reduction in staff that is expected once the consultation period is complete.

There are two adjustments to the plan agreed in October 28 days have been transferred to contingency with the combination of financial planning and budgetary control audits and cancellation of LAA/PSA.

Meeting are being held with Directors and Assistant Directors to make sure that audit resources are being allocated towards the most significant risks faced by the council and therefore it is possible that additional changes will be considered to the plan in the final quarter.

The Department for Education announced on the 16/11/2010 that the Financial Management Standard in Schools was to be replaced by a simpler assessment. It has therefore been agreed to stop the programme of work on the standard with the exception of one school still due to be assessed in the final quarter and on completing those assessments that have already commenced. A modified version of the assessment will be undertaken for the final school if details of the simplification become clearer before it is started.

Internal Audit Plan 2010/11 Approved October - Progress to 15 November 2010

Auditable area	Days 2010/11	DRAFT	FINAL	WIP Q3 WORK	Q4 Work	Proposed Action
Central financial systems						
Treasury	10			Y		Audits combined and days reduced days from 20 to 12. 8 days to contingency
Capital Finance	10			Y		
VAT	10			Y		
	12				Y	
Financial Planning & Budgetary Control						
Creditors	15			Y		
Payroll	10			Y		
Debtors	15				Y	
Cashiers	10				Y	
Pensions	6			Y		
General Ledger	15			Y		
Petty cash and imprest systems	5			Y		
Procurement	15				Y	
Revenues and Benefits						
NNDR	12			Y		
Council Tax billing & collection	10			Y		
Benefits systems (Control & systems teams)						
Council Tax & Housing Benefits	10				Y	
Discretionary Housing Payments	10			Y		
Central financial systems Total	185					
Corporate Issues						
Significant Projects (to be agreed with CMT)	10					
Partnership working (cross cutting)	15				Y	
Performance Management	10				Y	
Data Quality	10				Y	
	15				Y	
CRC Energy Efficiency Scheme	15				Y	
Risk Management	10					
Grants reviews	15			Y		
Proactive anti-fraud work	20			Y		
NFI	30					
Corporate Issues	135					

Revised Internal Audit Plan 2010/11						
Auditable area	Audit 2010/11	DRAFT	FINAL	WIP Q3 WORK	Q4 Work	Proposed Action
Resources Directorate						
Law & Corporate Governance						
Annual Governance Statement	5			Y		
Corporate Governance	15			Y	Y	
Committee Services	5					
Mayorality & Civic Expenses (including car)	10		Y			
Law & Corporate Governance totals	35					
Human Resources						
Absence management	10		Y			
Pay and Remuneration	15			Y		
Human Resources totals	25					
Facilities						
Corporate Landlord	10			Y		
Property and Asset Management	10				Y	
Facilities Totals	20					
Resources Directorate Totals	80					
Improvement and Development						
LAA/PSA	0					Cancelled No Longer Required 20 days to contingency
Concessionary Fares Administration	5				Y	
Customer Services Centre – Telephones	10		Y			
Improvement and Development Totals	15					

Revised Internal Audit Plan 2010/11						
Auditable area	Audit 2010/11	DRAFT	FINAL	WIP Q3 WORK	Q4 Work	Proposed Action
Education & Children's Services						
Primary schools						
Castleview	6			Y		
James Elliman	6			Y		
Our Lady of Peace Infant Ryvers	6		Y			
	6		Y			
St Anthons	6				Y	
Saint Ethlbert	6			Y		
Saint Marys CE	6			Y		
Western house	6			Y		
Wexham Court	6	Y				
Penn Wood	6			Y		
FMS certification of schools audited in 2006-07	20					See comment in section 1 only one not started. All to be completed
Secondary Schools						
Baylis Court Secondary	10			Y		
Beechwood	10	Y				
Herschel	10			Y		
Langley Grammar	10			Y		
The Westgate	10		Y			
Other						
Redundancy/teachers pensions	2		Y			
Governor Services & Training	6		Y			
Inclusion						
Behaviour Support Team	7		Y			
Breakaway	6		Y			
Youth Offending Team	15		Y			
Children and Families						
C&F Fieldwork Teams	2				Y	
C&F Assessment Team	10				Y	
Mallards	10			Y		
Children with Disabilities Register	8			Y		
Services for children leaving care	8			Y		
Education & Children's Services totals	204					

Revised Internal Audit Plan 2010/11

Auditable area	Audit 2010/11	DRAFT	FINAL	WIP Q3 WORK	Q4 Work	Proposed Action
Community and Well Being						
Safeguarding arrangements	15		Y			
Lettings management	10	Y				
Creative Academy	5		Y			Investigation
Appointeeship (Power of Attorney)	10		Y			
Nursing homes - commissioning & expenditure	10				Y	
Handover Contract (Pines and Northampton)	10	Y				
Physical Disability & Sensory Impairment Team						
Sensory Needs Team	6			Y		
Occupation Therapy Team	6		Y			
Learning Disabilities						
Supported Living - Procedures	8		Y			
Priors Day Services	8		Y			
Mental Health Service						
Slough Community Mental Health	10		Y			
Other Adult Services						
Speedwell Enterprises	10		Y			
Service Strategy, Regulation & Directors Off.						
Commissioning Team & Supporting People	10			Y		
Supported Living (Additional Work)	5		Y			
Stroke Care Grants	5		Y			
Personalisation	5			Y		
Community and Well Being Totals	133					

Revised Internal Audit Plan 2010/11						
Auditable area	Audit 2010/11	DRAFT	FINAL	WIP Q3 WORK	Q4 Work	Proposed Action
Green & Built Environment						
Wexham Nursery	15		Y			
Development Control	10		Y			
S.106 agreements	10			Y		
Transportation Planning	10	Y				
Highways - (Highways Maintenance and dev, Street works, Asset Management and Drainage, Street lighting)	15		Y			
Community Safety	10		Y			
Emergency Planning	10		Y			
Housing Service						
Housing development/enabling	8	Y				
Green & Built Environment totals	88					
People 1st (ALMO) - Internal audit contract						
Gas Safety	5		Y			
Cash/Bank Control & Interface with Council Bank Reconciliation	10	Y				
Rents including IT issues	10			Y		
Housing Management	10			Y		
People 1st (ALMO) totals	35					

Revised Internal Audit Plan 2010/11						
Auditable area	Audit 2010/11	DRAFT	FINAL	WIP Q3 WORK	Q4 Work	Proposed Action
IT Audits						
Network Infrastructure	15			Y		
Remote Access/ Third Party Access Management	7	Y				
ICS Application	10			Y		
Capita- Housing Management Stage One	4	Y				
Capita- Housing Management Stage Two	6				Y	
CRIS Payroll System	8	Y				
Income Management and E-Payments	12			Y		
Change Control	10			Y		
FLARE and Operating System	10		Y			
IT Audits total	82					
Total audit days	957					
Contingency/follow ups/advice available	128					
Spare days	332					
Total Available days	1407					
Contingency %	13%					
Total reports	95	10 11%	28 29%	39 41%	18 19%	5 in-house 13 Deloitte