

REPORT TO: Audit and Governance Committee

MEETING DATE: 28 November 2017

BY: Depute Chief Executive (Resources & People Services)

SUBJECT: Internal Audit Progress Report 2017/18

1 PURPOSE

- 1.1 To inform the Audit and Governance Committee of Internal Audit's progress against the annual audit plan for 2017/18.

2 RECOMMENDATION

- 2.1 That the Audit and Governance Committee note the contents of the Internal Audit Progress Report 2017/18.

3 BACKGROUND

- 3.1 This report is prepared to assist the Committee in their remit to evaluate Internal Audit's work and measure progress against the annual audit plan.
- 3.2 The progress made to date is outlined in the attached report.

4 POLICY IMPLICATIONS

- 4.1 None

5 INTEGRATED IMPACT ASSESSMENT

- 5.1 The subject of this report does not affect the wellbeing of the community or have a significant impact on equality, the environment or economy.

6 RESOURCE IMPLICATIONS

6.1 Financial – None

6.2 Personnel – None

6.3 Other – None

7 BACKGROUND PAPERS

7.1 None

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DATE	16 November 2017

INTERNAL AUDIT PROGRESS REPORT 2017/18

AUDIT REPORTS	SCOPE OF THE AUDIT	TARGET COMPLETION DATE	STATUS
Non-Residential Charging	We will examine the arrangements in place for the assessment and charging of clients receiving non-residential care.	September 2017	Completed
Counter Fraud Arrangements	We will examine the counter fraud arrangements operating within the Council with a view to ensuring that these are robust.	September 2017	Completed
Taxicard Scheme	We will examine the arrangements in place for the Council's Taxicard Scheme, which provides subsidised taxi travel for people with severe and permanent physical disability who do not have regular access to private motorised transport.	September 2017	Completed
Review of Previous Years' Work	Internal Audit will review the outcome of our previous years' work to ensure recommendations have been actioned as agreed and that risks accepted by Management have been properly managed.	September 2017	Completed
Training	We will examine the effectiveness of the controls surrounding training and development activity across the Council including attendance at conferences.	September 2017	Completed
Homelessness	We will review the procurement and payment arrangements in place for accommodation provided to homeless clients.	November 2017	Completed

AUDIT REPORTS	SCOPE OF THE AUDIT	TARGET COMPLETION DATE	STATUS
ALEOs	We will review the governance arrangements operating within an Arms Length External Organisation.	November 2017	Completed
Review of Complaints Procedure	We will review the procedures in place for the handling of complaints received by the Council.	November 2017	Completed
School Meals Income	We will examine the arrangements in place for the collection, recording and banking of school meals income.	November 2017	In Progress
Review of Overtime	We will review the adequacy and effectiveness of the monitoring arrangements in place for those employees receiving overtime on a regular basis.	February 2018	In Progress
Performance Bonds	We will review the processes in place within the Council for the use of performance bonds.	November 2017	
Learning and Development	We will review the arrangements in place for community learning and development and the links to the Area Partnerships/Managers.	November 2017	
Housing Rent Arrears	We will examine the processes and controls in place for the recovery of housing rent arrears.	February 2018	

AUDIT REPORTS	SCOPE OF THE AUDIT	TARGET COMPLETION DATE	STATUS
Throughcare and Aftercare	We will review the arrangements in place for supporting young people looked after by East Lothian Council who are about to leave care or have recently left care.	February 2018	
Social Care Fund	We will review the arrangements in place within Adult Services for monitoring the use of the Social Care Fund.	February 2018	
Common Repairs	We will review the systems and processes in place for dealing with common repairs projects where a statutory notice has been issued by the Council and the Council is required to enforce the notice.	February 2018	
Review of Performance Indicators	Internal Audit will continue to review the systems in place for the preparation and reporting of Performance Indicators.	February 2018	
National Fraud Initiative	Time has been allocated for co-ordinating and reviewing data matches identified following the 2016/17 National Fraud Initiative exercise.	February 2018	
Review of Previous Years' Work	Internal Audit will review the outcome of our previous years' work to ensure recommendations have been actioned as agreed and that risks accepted by Management have been properly managed.	February 2018	

AUDIT REPORTS	SCOPE OF THE AUDIT	TARGET COMPLETION DATE	STATUS
Internal Audit Plan 2018/19	Internal Audit will present the detailed operational Audit Plan for 2018/19 for approval to the Audit and Governance Committee.	February 2018	
Council Tax – Liability	We will review the arrangements in place for determining Council Tax liability.	June 2018	
Non-Domestic Rates	An audit of Non-Domestic Rates (NDR) will be carried out. The review will focus on the procedures in place for the Billing and Collection of NDR.	June 2018	
Debtors	A review of the systems and processes in place for raising debtor invoices will be carried out to ensure that sundry income due to the Council is properly identified, collected and accounted for.	June 2018	
Procurement of Goods and Services – Property Maintenance	We will review the arrangements in place within the Council's Property Maintenance Section for the procurement of goods and services.	June 2018	
Care at Home Payments	We will review the internal controls in place for payments made to care at home providers used by the Council.	June 2018	

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Review of Previous Years' Work	Internal Audit will review the outcome of our previous years' work to ensure recommendations have been actioned as agreed and that risks accepted by Management have been properly managed.	June 2018	
Annual Internal Audit Report 2017/18	We will present the Annual Internal Audit Report based on Internal Audit activity undertaken for financial year 2017/18, as required by the Public Sector Internal Audit Standards.	June 2018	
Controls Assurance Statement 2017/18	Internal Audit will provide an opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control for the financial year 1 April 2017 to 31 March 2018.	June 2018	