

## Appendix A

### 2012/13 Internal Audit Plan Summary of Progress as at end February 2013

<u>Audit Title</u>	2012/13	Position as at end February 2013	Opinion
	Days		* indicates draft opinion
<b>Managed Audits (Key Financial Systems)</b>			
Accounts Payable/Purchase Ledger	30	Final P1 report issued	Adequate
Accounts Receivable/Sales Ledger	30	Final P1 report issued	Adequate
Asset Management (incl. Asset Register)/Capital Accounting	30	Draft report prepared	
Council Tax	40	Final P1 report issued	Full
Housing Benefits	45	Final P1 report issued	Adequate
Main Accounting Systems (MAS)	25	Final P1 report issued	Adequate
National Non Domestic Rates NNDR	40	Final P1 report issued	Full
Payroll	40	Final P1 report issued	Limited
SWIFT Financials	15	P1 fieldwork completed.	
Framework i (Children's Services Case Management System)	15	Deferred	n/a
Treasury Management	25	Final P1 report issued	Adequate
Housing Rents	25	Draft P1 report issued	Adequate*
Cash and Banking (Income)	20	Final P1 report issued	Adequate
<b>Assurance Audits - Corporate Services</b>			
Partnership Agreements and Joint Working	20	Deferred	n/a
Performance Management (i.e. Data Quality Management BVPIs)	20	Scoping in progress	
Major Projects	20	Ongoing support provided to a number of projects including SAP Optimisation, SWIFT Disaggregation, Welfare Reforms, and Payment Card Industry Data Security Standard Scheme (PCIDSS)	n/a
<b>Assurance Audits - Children's Services</b>			
Safeguarding Vulnerable Children	20	Deferred	n/a
Commissioning/Out of Authority	20	Final report issued.	Adequate
Schools General - School Improvement	120	To date in 2012-13, 15 reports have been finalised and another 2 issued at draft stage.	Adequate - 7 Limited - 6 No assurance - 1 Follow Up - satisfactory progress - 1

<b>Assurance Audits - Social Care, Health and Housing</b>			
Personalisation/individual budgets	20	Scoping in progress	
Commissioning/Contracting	20	Work in progress	
Local Management of establishments (including Day Centres)	20	1 final report issued. 3 further reports in progress	1 x adequate
Financial Management	20	No longer required in 12/13. Substituted by ADASS And Village Care Scheme audit.	n/a
Village Care Scheme		Work in Progress	
Association of Directors of Adult Social Services (ADASS) workbook - self assessment model for care providers		Draft report issued.	
<b>Assurance Audits - Sustainable Communities</b>			
Carbon Reduction Commitment (Sustainability)	15	Removed from plan. Substituted by Leighton Buzzard Theatre Follow Up audit.	n/a
Leighton Buzzard Theatre Follow Up		Final report issued.	Satisfactory progress.
<b>Assurance Audits - Governance</b>			
Ethical Governance	5	In progress	
<b>Assurance Audits - Contracts and Partnerships</b>			
Service Level Agreements - Follow up	15	Draft report prepared.	
Contracts Management	20	Scoping in progress	
<b>Assurance Audits - ICT</b>			
Information Security (hosted services)	0	IT audit programme reviewed and this audit no longer required. IT Contract management substituted.	n/a
SAP Access & Authorisations	0	As above.	
IT Governance	15	In progress	
SAP Access and Security ( incl IT DR)	15	To be undertaken in May.	
IT Contract Management	20	In progress	
<b>Special Investigations</b>			
National Fraud Initiative (NFI)	40	Ongoing. Required data sets provided to Audit Commission. Data matches currently being reviewed.	
Special Investigations	80	No reviews finalised since last meeting.	
Pro Active Anti Fraud - Petty Cash Imprests	10	Final report issued	n/a
Pro Active Anti Fraud - Cash income	10	Draft report issued.	n/a
<b>Ad Hoc Consultancy etc.</b>			
Annual Governance Statement	5	Work concluded on 11/12 statement. 2013/14 Draft AGS in preparation.	

Audit of Individual Grants	40	Work on 2 grant claims finalised. Work in progress on 3 further claims. The grants' management monitoring process is also being reviewed.	n/a
General Advice	20	Ongoing	n/a
Contingency	92	Used to support major projects, work on Fighting Fraud Locally, and Fraud Benchmarking Work	n/a
Professional Groups	12	Ongoing	n/a
Head of Audit Chargeable Against Plan	58	Ongoing	n/a
Risk Management Activities	18	Ongoing	n/a
Benchmarking Exercise	5	Completed	n/a
<b>Completion of reviews in progress as at 31st March:</b>	130		
Accounts Payable 2011-12 Phase 2		Final report issued	Adequate
Accounts Receivable 2011-12 Phase 2		Final report issued	Adequate
Asset Management 2011-12 Phase 2		Final report issued	Adequate
Cash and Banking 2011-12 Phase 2		Final report issued	Full
Council Tax 2011-12 Phase 2		Final report issued	Adequate
Housing and Council Tax Benefits 2011-12 Phase 2		Final report issued	Adequate
Housing Rents 2011-12 Phase 2		Final report issued	Adequate
Main Accounting System 2011-12 Phase 2		Final report issued	Adequate
NNDR 2011-12 Phase 2		Final report issued	Adequate
Payroll 2011-12 Phase 2		Final report issued	Limited
SAP Access and Security 2011-12		Final report issued	Adequate
SWIFT Financials 2011-12		Final report issued	Limited
IT Disaster Recovery 2011-12		Final report issued	Limited
Budget Management		Final report issued	Adequate
Assurance on Client Charging		Final report issued	Adequate
Local Mgmt of Establishments: Domiciliary Care Units		Site visits completed	
Contract Management		Final report issued	Limited
Proactive Fraud: Appendix E Payments		Final report issued	N/A
Derwent Lower School		Final report issued	Limited
Downside Lower School		Final report issued	Limited
Ivel Valley School		Final report issued	Adequate
Kensworth Lower School		Final report issued	Adequate
Linslade Lower School		Final report issued	Adequate
Oakbank School		Final report issued	Limited
Linsell House		Final report issued	Adequate
Section 106 Follow Up		Final report issued	Satisfactory progress
<b>TOTAL CHARGEABLE DAYS REQUIRED</b>	<b>1300</b>		