cw audit
internal audit services

Cherwell District Council

Internal Audit
Progress Report 2017/18

June 2017

1. Introduction

The purpose of the report is to update the committee on progress made in delivering the 2017/18 audit plan to mid June 2017. The agreed joint internal audit plan (with South Northamptonshire Council) for the 2017/18 year totals 272 days. Appendix A provides details of the audit assignments included in the 2017/18 year, and an update on progress where assignments have commenced. We have delivered 4 days of work against the plan to mid June 2017, which at this early stage is broadly in line with our expected profile of work.

2. Summary of reviews completed

We have not yet completed any planned audits (no audits were planned for completion by this point). As set out in Appendix A we have various reviews in progress.

3. Recommendation tracking

We have agreed to provide a system for tracking the implementation of actions agreed by management to address internal audit recommendations. This will enable reporting to this Committee in future on the level of implementation of such actions once we have finalised planned audits and such actions become due for implementation.

Appendix A - 2017/18 Internal audit plan

Description of audit		Qtr 1	Qtr 2	Qtr 3	Qtr 4	Current Status	Assurance level
Corporate Governance & Systems	Information Governance/IT/Information Systems Risk Assessment	✓	✓			**Scoping the audit**	
	Business Continuity/Disaster Recovery (included in IT Transformation Programme)		✓	✓		**Scoping the audit**	
	Programme/Project/Change Management (incl Transformation Programme)		✓	✓		**Scoping the audit**	
	Human Resources/Workforce Planning etc				✓		
	Partnership working/shared services				✓		
	Project Assurance – provision to provide assurance and advice in relation to key projects (to be agreed on a risk assessed basis)		✓	✓	✓		
Financial Assurance	Medium Term Financial Planning/Financial Resilience/Savings &		✓	✓		**Scoping the audit**	

Description of audit		Qtr 1	Qtr 2	Qtr 3	Qtr 4	Current Status	Assurance level
	Income Maximisation						
	Budget management and reporting			✓			
	Capital Programme Management		✓	✓		**Scoping the audit**	
	Finance Systems* - High Level Controls		✓			**Scoping the audit**	
	Payroll	✓	✓			**In progress**	
	New ledger system (Civica) – financial ledger, debtors, creditors		✓			**Scoping the audit**	
	Income & Payment Systems** - High Level Controls		✓			**Scoping the audit**	
Operational Assurance	Commercial Property management	✓	✓			**In progress**	