

Audit Tracker

Ref	Review	Review Date	Issue Noted	Risk Rating	Recommendation	Updater	Owner	Due Date	Forecast Completion Date	Comments	% Complete
EA002	Certification of Claims and Returns	23-Mar-2010	All PC and Laptop Assets recorded with user and location details. All infrastructure Assets to be documented (with photographic evidence where possible) with location details	Medium	The Council should obtain a record of the laptop allocations and confirm their location	Jane Lubbock	Jane Lubbock	31-Jan-2011	30/05/13	Windows 7 Project in progress and all PCs and laptops are being checked and updated. Some duplicates are being removed. An updated full list, including location will be available at the end of the project. Expected date May 2013	85
EA361	Annual Governance report	1-Sep-2012	#####	Medium	#####	Anna Winship	Anna Winship	31-Jan-2013		As part of the closedown process all coding will be checked by a senior member of staff.	100
EA369	Annual Governance report	1-Sep-2012	#####	Medium	#####	Anna Winship	Anna Winship	31-Jan-2013		Training material has been produced and sessions arranged to carry out the training to all relevant finance staff	100
EA370	Annual Governance report	1-Sep-2012	The HRA account and supporting working papers should be subject to review before the 2012/13 financial statements are finalised and passed over for audit. This should help to pick up any errors made	Medium	The HRA account and supporting working papers should be subject to review before the 2012/13 financial statements are finalised and passed over for audit. This should help to pick up any errors made	Anna Winship	Anna Winship	31-Jan-2013		The HRA statements and working papers will be thoroughly reviewed before the financial statements are finalised, and those responsible have been reminded of their responsibilities	100
EA371	Annual Governance report	1-Sep-2012	#####	Medium	#####	Anna Winship	Anna Winship	31-Dec-2012		#####	100
EA372	Annual Governance report	1-Sep-2012	Remind Members and Group Leaders of the importance that all need to make the appropriate governance disclosures	Medium	Remind Members and Group Leaders of the importance that all need to make the appropriate governance disclosures	Anna Winship	Anna Winship	31-Mar-2013		All members will be sent through the request to complete the disclosure with full details of the importance of this	0
IA360	Insurance	1-Aug-2012	amounts insured and indemnity limits are not appropriate leaving the council liable to financial exposure	Low	Complete full annual review of insurance policies as part of the retender exercise	Anna Winship	Anna Winship	31-Jul-2012		The tender exercise has now been completed and all policies have been reviewed as part of this process. Some changes were made to cover during this exercise.	100
IA383	Creditors Internal Audit	01/01/13	#####	Low	Goods received are inappropriate or incomplete	Andrew Woodward	Andrew Woodward	18/01/13		The Agresso invoice is an isolated issue. Staff will be reminded of the need to complete creditor payment forms fully to evidence this check, and training sessions are being held in February.	100
IA384	Creditors Internal Audit	01/01/13	#####	Low	Lack of invoice stamps may make it difficult to monitor timeliness of invoice processing	Andrew Woodward	Andrew Woodward	18/01/13		#####	100
IA387	Creditors Internal Audit	01/01/13	The details on 2/25 invoices sample did not match the details on the purchase order. There was no supporting documentation to explain differences prior to authorisation.	Low	Inadequate documentation means it is not possible to validate management decisions made and ensure that decisions were appropriate	Andrew Woodward	Andrew Woodward	18/01/13		This has been documented. Staff will be reminded to document rationale for approval of differences so that an audit trail is maintained.	100
IA392	General Ledger internal audit	01/01/13	#####	Low	If reconciliations are not performed on a timely basis there is a risk that issues go unnoticed. These may become more difficult to reconcile.	Anna Winship	Anna Winship	18/01/13		A reconciliation between the Fixed Asset Register, Uniform and Agresso was completed in Q2 and will continue to be performed on a quarterly basis	100
IA354	Health and Safety	1-Aug-2012	Training & Awareness: Council to ensure all H&S training is recorded and entered onto i-trent.	Low	Training & Awareness: Council to ensure all H&S training is recorded and entered onto i-trent.	Mark Preston	Mark Preston	21-Aug-2012	31/3/2013	Good progress has been made on updating current and historic training into i-trent, and now almost complete	90

IA340	Housing Benefit	19-Mar-2012	The Council currently performs 30 spot checks a months on claims processed. All results are recorded on standardised checking forms and any errors logged centrally and amended within 5 days	Low	Issues with processing accuracy may not be identified on a timely basis, increasing the risk that subsidy may be reclaimed from the Council	Paul Wilding	Helen Bishop	31/5/12	31/8/12	New Quality processes are now in place and our 10% target is now being met from January 2013.	100
IA358	Insurance	1-Aug-2012	Insurance activity is not monitored and reported on for follow up or risk management processes	Low	Consider implementation of some relevant KPIs to monitor insurance performance, incorporated as part of revision to procedures notes	Anna Winship	Anna Winship	30-Dec-2012	31/3/2013	This will be considered as part of completing the revised procedure notes	0
IA359	Insurance	1-Aug-2012	Access to claims data is not restricted to appropriate personnel meaning potentially confidential information is released leading to reputational damage for the council	Low	Update procedure notes to ensure that departments are aware of the requirement to store data securely	Anna Winship	Anna Winship	30-Dec-2012	31/3/2013	This will be included in the revised procedure notes	0
IA389	Debtors internal audit	01/01/13	Exception reports are not produced for amendments to standing data on a frequent basis	Low	Unauthorised or unusual amendments may not be identified and rectified as appropriate	Andrew Woodward	Andrew Woodward	31/03/13		Use of amendment reports will continue to be investigated with ICT	0
IA385	Creditors Internal Audit	01/01/13	#####	Medium	Orders may be made incorrectly or inappropriately. This could mean the Council incurs unnecessary expenditure on goods / services which are not needed	Andrew Woodward	Andrew Woodward	31/01/13		#####	100
IA386	Creditors Internal Audit	01/01/13	The following exceptions were noted during testing of purchase orders: 2/25 invoices did not have a purchase order; 1 purchase order had been raised retrospectively after invoice receipt.	Medium	Orders may be made incorrectly or inappropriately. This could mean the Council incurs unnecessary expenditure on goods / services which are not needed.	Andrew Woodward	Andrew Woodward	18/01/13		Procedures have been reiterated to the processing team to reduce exception levels. The implementation of P2P will require purchase orders to be raised unless it is on the specified purchase order exemption list.	100
IA388	Debtors Internal Audit	01/01/13	#####	Medium	Debtors not finalised/chased in a timely fashion, and may lead to increasing number of write-offs	Andrew Woodward	Andrew Woodward	18/01/13		#####	100
IA391	General Ledger Internal Audit	01/01/13	#####	Medium	Transactions are posted to the ledger without adequate justification or authorisation. Journals are generally accepted to be more susceptible to fraud as they are often based on accounting estimates	Anna Winship	Anna Winship	31/12/12		The procedure for journals have been reiterated to all finance staff. Quality review processes have been put in place by Finance to ensure that sufficient documentation is provided for journals	100
IA393	Payroll internal audit	01/01/13	#####	Medium	Leavers are overpaid.	Sean Hoskin	Sean Hoskin	31/12/12		Staff have been reminded of the need to double check the salary and holiday owed, to or by individuals, and ensure that the correct units are	100
IA172	ICT	27-Apr-2010	#####	Medium	#####	Jane Lubbock	Jane Lubbock	30-Apr-2010	30/9/2013	The M drive project has been delayed to be completed after the Windows 7 rollout and this issue will be resolved once SharePoint is implemented. This project will commence in May and will take about 4/5 months	80
IA382	Garden Waste	1-Nov-2012	No reconciliations are performed between Lagan, Whitespace and Agresso to confirm completeness of subscribers and accuracy of income received	Medium	Put in place a regular reconciliation between the three systems.	Lyn Barker	Nigel Kennedy	31-Dec-2012	28/2/2013	This is still a work in progress, information is coming through more accurately, but another months worth of data is needed to ensure this is able to be done efficiently.	50
IA390	Debtors internal audit	01/01/13	#####	Medium	Lack of appropriate authorisation and/or segregation of duties may mean transactions are initiated or processed incorrectly or by unauthorised personnel	Andrew Woodward	Andrew Woodward	31/03/13		#####	50
IA355	Insurance	1-Aug-2012	Procedure notes: staff are unaware of procedures to be followed when dealing with claims, and a lack of admin and maintenance can lead to claims being processed incorrectly	Medium	Procedure notes to be formally reviewed, updated and publicised internally so that all council depts are aware of the procedures.	Anna Winship	Anna Winship	30-Dec-2012	31/3/2013	These procedures will be completed in line with the renewal of the insurance contract - 31st December 2012	0