

## APPENDIX A

### **Internal Audit work undertaken during the period September to November 2007**

#### **Planned work**

Housing Management - Allocations audit for SHL was completed and the report presented to the November SHL Audit Committee.

Planned work started on the following SHL audits: Homelessness Voids and Stores. The focus of these audits will be to review the systems of control and the management of risk in operation within these areas.

Planned work started on the following SBC audits: Housing Advice, Cash and Income, Risk Management and Environmental Health. The focus of these audits will be to review the systems of control and the management of risk in operation within these areas.

Work was undertaken on a Regeneration Grant Claim.

#### **Consultancy**

Time was spent under the IT Systems and Development budget giving advice on the implementation of the Antares system with regard to the proposed establishment.

At SHL's request, an assessment of the effectiveness of the current procedures and service provided by the SHL Gas Team was undertaken. This review focussed on the controls in place for monitoring the CP12 performance indicator. Specifically, assurance was sought on the reliability and completeness of the reporting systems.

Proposed cash procedures for the Children's Centre Toy Library were reviewed. Minor changes were suggested to what were very clear guidelines and fit for purpose register of income / expenditure.

At the request of the Head of Estates, a special audit on the Indoor Market Café was carried out. The Head of Estates and the Market Manager expressed their concerns on the imbalance of the Café income to expenditure. Detailed testing has been carried out on the relevant systems of control and the management of risk within this area. The outcomes of this work supported the decisions taken surrounding the future of the Café.

#### **Investigative work**

Work was concluded on a special investigation undertaken for SHL. Two reports were issued: one relating to the personnel issues emerging from the investigation and the second detailing areas of weakness where controls need to be strengthened.

An investigation of the process undertaken by an SBC employee to let a contract was undertaken. The matter has yet to be concluded and outcomes will be reported to the March meeting of this Committee.

Work has commenced on investigating a Whistleblowing matter.

### **Unplanned work**

Audit advice and guidance was given on the following matters:

- Commensura Agency Contract
- SHL contract queries relating to Pargas & Watret and Mackenzie & Huggins
- The process to follow to dispose of assets (grounds maintenance machinery)
- SHL Building Insurance Claims
- RIPA and its applicability to a staff time-keeping concern
- The security of the ATM located in the Customer Services Centre and the associated cash handling procedures
- The proposed new cheque signing procedures
- Rented garages
- After discussions with Accountancy and Car Parks, a documented procedure was proposed, agreed and implemented regarding accounting for the Car Park machine hopper top ups
- The use of systems access data as part of an investigation into attendance at the workplace

Work was undertaken to support the NFI Creditors Data Matching exercise with regard to duplicate payments.

31 financial appraisals were undertaken as part of various procurement exercises.

To support the Council's desire to promote and maintain high standards of conduct, the Deputy Audit Manager gave a presentation on Ethics and Probity to two groups of new starters.

Training was provided to the Senior Purchasing Officer on the use of Experian and Constructionline.

Work has been undertaken to ensure that the Contracts Register is kept up-to-date.

### **Other work**

Work has commenced on the audit planning process for the financial year 2008/09 and onwards.

Members of the team have attended the Welcome to Stevenage and Induction courses and the Internal Auditor attended an Internal Audit and Corporate Governance Revision School as part of her professional training.

The Audit Technician continues to support the Council's learning and development initiatives as a Learning Rep.