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Mole Valley District Council

Internal Audit Progress Report

Audit Committee Meeting: 26 September 2013

Introduction

The internal audit plan for 2013/14 was approved by the Audit Committee on 12 March 2013. This report provides an update on progress against that plan and summarises the results of our work to date.

Summary of Progress against the Internal Audit Plan

There have been no reports finalised from the 2013/14 plan to date.

A further 2 reports from 201/13 remain in draft: Follow up (17.12/13) and Service Desk Review (18.12/13).

Internal Audit Performance

Below we have set out the position against the 2013/14 plan.

Assignment	Start date	Debrief date	Draft report issued	Management responses received	Final report issued
Housing Rents & Temporary Accommodation (1.13/14)	12 June	20 June	18 July		
Journal Testing (2.13/14)	20 August		4 September		
Town Centre Management (3.13/14)	22 July	8 July	6 September		
Planning (4.13/14)	10 July	19 July 2013	9 September		
Tenancy and Welfare Reform	9 July				
Corporate Counter Fraud Arrangements	16 October				
Risk Management	10 October				
IT Audits	TBC				
Revenues	6 January 2014				
Project Management- Leatherhead By-Pass	6 January				
Main Accounting, General Ledger and Reconciliations	13 January				
Waste Collection and Recycling	20 January				
Benefits	13 February				
Capital Accounting and Fixed Assets	10 February				
Follow Up	10 February				
Payroll	24 February				
HR Management	5 March				

Other Matters

Planning and Liaison:

We have met with management to scope the internal audits undertaken.

Internal Audit Plan 2013/14 - Change Control:

Action	Date	Agreed By
<u>Journal Testing</u> At the request of management we have utilised the contingency allocation to undertake testing of journal transactions required for External Audit assurance.	August 2013	Phil Mitchell

Information and Briefings: We have issued the following updates electronically since the last Audit Committee:

- LGE eUpdate LG eUpdate June 2013
- CB LG 01.13 Spending Review 2013 – Outcomes for Local Government
- CB LG 02.13 Local Government Counter Fraud Briefing
- LGE Update LG eUpdate August 2013

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regard to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

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