

Committee:	Date:
Audit and Risk Management Committee	22 nd July 2014
Subject:	Public
2013/14 Internal Audit Plan Completion	
Report of:	For Information
Chamberlain	
Summary	
<p>At the last Audit & Risk Management Committee members requested that a short update be provided to the Committee at the July meeting regarding completion of the 2013/14 audit plan.</p> <p>Completion of the 2013/14 internal audit plan to at least draft report stage is now at 96%.</p> <p>The senior auditor position has been recruited to through an internal promotion from within the internal audit team. An external recruitment exercise has commenced to fill the resulting vacancy with a trainee auditor. The two interim senior auditors are being retained, whilst the remainder of the carry forward work from 2013/14 is completed and the auditor vacancy is recruited to.</p> <p>Recommendation</p> <p>Members are asked to note the report.</p>	

Main Report

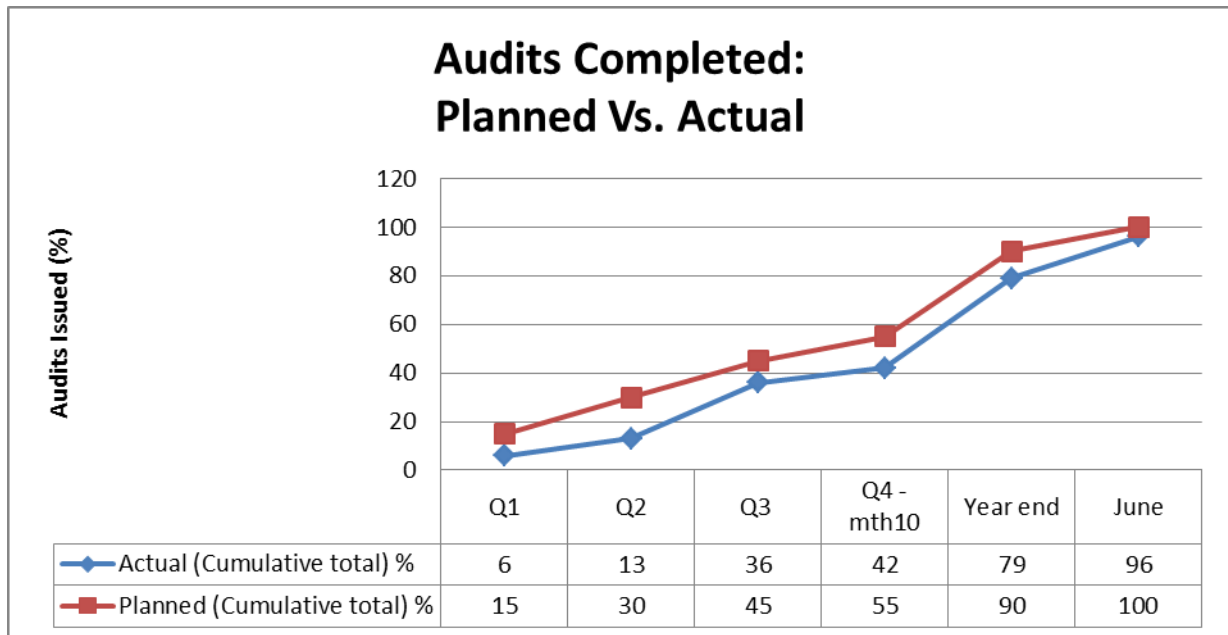
Audit Work Delivery

1. Completion of the 2013/14 plan, as at the end of June 2014, is set out in **Table 1** below.

Table 1 - Committee Report - End of June

	Current Plan	Planning	Fieldwork	Draft Report	Final / Complete	% Complete
Full Reviews	68	0	4	9	55	94%
Spot checks & Mini Assurance Reviews	55	0	2	14	39	96%
Irregularity Investigations	5	0	0	0	5	100%
A&I/support reviews	8	0	0	0	8	100%
TOTAL	136	0	6	23	107	96%
KPI 1 (% completed)	96%					

2. **Completion of audit plan** – A graph is provided below to show delivery of the internal audit plan against the assumed profile of completion anticipated at the start of year. Performance completion of the 2013/14 audit plan was 79% at the end of April 2014 and is now 96%.



3. The vacant senior auditor position has been recruited to through an internal promotion from within the internal audit team. An external recruitment exercise has now commenced to fill the resulting vacancy with a trainee auditor. The audit apprentice has been retained for a further year, and will be undertaking Accounting Technician professional training.
4. The two interim senior auditors, who were recruited and in place from the beginning of December 2013 are being retained, whilst the residual carry forward work from 2013/14 is completed and the current vacancy is recruited to. Some additional unscheduled investigation work has been undertaken in the last 3 months in two Departments, which has resulted in some impact on available internal audit resource to complete carry forward work over the last 3 months. Both these investigations are anticipated to be complete by the end of July and will be reported in the September investigation update report.

Conclusion

5. The majority of the 2014/15 audit carry-forward work is now complete, with the internal audit team focusing on the delivery of the 2014/15 internal audit plan. The internal audit section has one auditor vacancy which is currently covered by an interim contractor.

Background Papers:

2013/14 Internal Audit Plan

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