

Thurrock Council

Standards & Audit Committee

Internal Audit Progress Report 2017/18

Date of Committee: 23rd November 2017

Introduction

The internal audit plan for 2017/18 was presented to the Standards & Audit Committee on 28th February 2017. This report provides an update on progress against that plan.

Table showing reports issued as Final, in Draft or Work in Progress

Assignment	Status	Opinion	Actions Agreed (by priority)		
			High	Medium	Low
Audits to address specific risks					
Aveley Primary School	Final	Green	0	1	3
St Mary’s RC Primary School	Final	Green	0	2	4
St Joseph’s RC Primary School	Final	Green	0	1	4
Risk Management	Draft		N/A	N/A	N/A
Section 17 Payments	Draft		N/A	N/A	N/A
Performance Development Review (PDR)	Draft		N/A	N/A	N/A
VAT	Draft		N/A	N/A	N/A
Extensions to contracts of consultants	Draft		N/A	N/A	N/A
Integrated and Primary Care – Sexual Health	Draft		N/A	N/A	N/A
Provider Services – Collection of Income	Draft		N/A	N/A	N/A
Cyber Security	Draft		N/A	N/A	N/A
Business User Allowance Review	Work in Progress		N/A	N/A	N/A
Responsive Repairs & Maintenance	Work in Progress		N/A	N/A	N/A
Core Assurance					
HR & Payroll	Draft		N/A	N/A	N/A
Council Tax	Final	Green	0	0	2
Housing Benefits	Draft		N/A	N/A	N/A
NNDR	Final	Green	0	0	1
Main Accounting & Budgetary Control	Draft		N/A	N/A	N/A

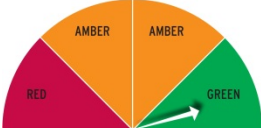
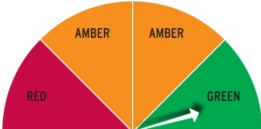
Work and other issues for which no reports are generated

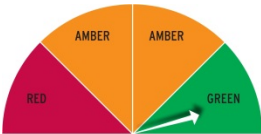
The Chief Internal Auditor has undertaken 2 investigatory pieces of ad hoc work at the request of senior management. The details of these will be shared with the Committee once the work has been completed.

Changes to plan

There have been no significant changes to the plan since those reported to the September Committee.

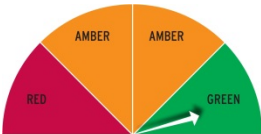
Key Findings from Internal Audit Work

Aveley Primary School	Opinion: Green	
Headline Findings: Our review of Aveley primary School identified 1 medium and 3 low recommendations around the adequacy of the control framework. Good controls were identified around the recording of income for school meals; chasing and collection of dinner money arrears; arrangements around banking and reconciliation; and recording of personnel information, including the tick box used on the front of the file to record standard information requirements. The 2 medium and 5 low recommendations from the previous audit had been implemented.		
Action and Response	Responsible Officer	Date
<p>Action - A Password Policy should be developed in which system users are required to change or update their passwords, after a set time period (e.g. 3 monthly). This will ensure that the security of data within the school's systems is more robust and data better protected against unauthorised access.</p> <p>Response - Agreed. Discussions will be undertaken with the I.T consultant to ascertain whether this could be implemented</p>	Business Manager Headteacher	January 2017
Assignment: St Mary's RC Primary School	Opinion: Green	
Headline Findings: Our review of St Mary's RC Primary School identified 2 medium and 4 low recommendations around the adequacy of the control framework. Good controls were identified around the recording and collection of income for school meals; arrangements for banking and reconciliation; and Security and collection of safeguarding information for staff and governors working within the school. The 1 medium recommendation from the previous review had been actioned.		
Action and Response	Responsible Officer	Date
<p>Action - Orders must be raised in the first instant to ensure management information reports are up to date and proper authorisation obtained.</p> <p>Response – Agreed.</p>	Headteacher Finance Manager	December 2017
<p>Action - It is recommended that the I.T company downloads the data from the tapes to see if the back-up information contained can be recovered. Likewise the iCloud data, if the I.T company does not already check this information.</p> <p>Response – Agreed to talk with the I.T company to see if they can accommodate this action</p>	Headteacher Finance Manager	January 2018

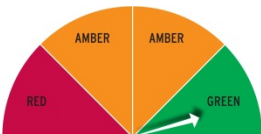
Assignment: St Joseph's RC Primary School	Opinion: Green	
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Headline Findings: Our review of **St Joseph's RC Primary School** identified 1 medium and 4 low recommendations around the adequacy of the control framework. Good controls were identified around the recording of income for school meals; chasing and collection of dinner money arrears; and security of personnel data. Out of the 2 medium and 2 low recommendations from the previous audit, the 2 medium and 1 of the low recommendations had been implemented. The outstanding low recommendation has been repeated in this review.

Action and Response	Responsible Officer	Date
<p>Action - An overtime claim form must be completed and signed by all staff carrying out additional hours, including casual hours worked and those staff being paid regular overtime, before it is handed to the Business Manager for checking and forwarded to the Head teacher for authorisation. This ensures there is a proper audit trail and payments are transparent and properly authorised.</p> <p>Response - Procedures will be put in place.</p>	Business Manager Head teacher	December 2017

Assignment: Council Tax	Opinion: Green	
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Headline Findings: Our review of **Council Tax** did not identify any issues or areas of concern around the adequacy of the control framework. There were good controls in all areas reviewed as part of the audit process including: Reconciliation to the Valuation List; Reductions and Exemptions; Amendments; Refunds; and Arrears. The 1 medium and 2 low recommendations from the previous audit had been implemented.

Assignment: NNDR	Opinion: Green	
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Headline Findings: Our review of **NNDR** did not identify any issues or areas of concern around the adequacy of the control framework. There were good controls around the following areas which were reviewed as part of the audit process: amendments to the NNDR accounts; processing of refunds; reductions and exemptions; and identifying new properties/businesses. The 1 medium and 1 low recommendation from the previous audit had been implemented.