



AUDIT COMMITTEE

INTERNAL AUDIT PROGRESS REPORT

REPORT BY AUDIT, RISK AND COUNTER FRAUD MANAGER

A. PURPOSE OF REPORT

To inform the Audit Committee of progress in relation to the internal audit plan for 2018/19.

B. RECOMMENDATION

It is recommended that the Audit Committee:

1. notes that the 2018/19 internal audit plan remains on target to be completed;
2. agrees to the amendments to the 2018/19 internal audit plan as set out in section D.5 of this report.

C. SUMMARY OF IMPLICATIONS

I Council Values	Being honest, open and accountable, making best use of our resources.
II Policy and Legal (including Strategic Environmental Assessment, Equality Issues, Health or Risk Assessment)	None.
III Implications for Scheme of Delegations to Officers	None.
IV Impact on performance and performance Indicators	Completion of the internal audit plan is one of the measures of internal audit performance.
V Relevance to Single Outcome Agreement	Our public services are high quality, continually improving, efficient and responsive to local people's needs.
VI Resources - (Financial, Staffing and Property)	None.
VII Consideration at PDSP	None.
VIII Other consultations	None.

D. TERMS OF REPORT

D.1 Risk Based Audit

This involves reaching an opinion as to the effectiveness of control over key risks to the council. The following work has been undertaken.

Completed

Grants to Voluntary Organisations

Fire Safety - Housing (reported to the Audit Committee on 8/10/18)

Care Homes / Care at Home – Risk of Insufficient Supply to meet Service Demands

Exit from the European Union (reported to the Audit Committee on 8/10/18)

System of Internal Control – High Level Review of Policies / Procedures

Welfare Reform (reported to the Audit Committee on 8/10/18)

Accounts Payable (reported to the Audit Committee on 8/10/18)

Reports in Draft

I.T. Project Management

General Data Protection Regulation (GDPR)

Work in Progress

Financial Planning / Transformational Change Programme

Information Security

Workforce Planning

Procurement – Business Case Exemptions

Cyber Security

To Start

Community Asset Transfer

School Medication

Social Policy - Scottish Social Services (SSSC) Registration

External Children's Placements – follow up (see D.5 below)

Corporate Debt Recovery (see D.5 below)

D.2 Grant Claims / Statutory Returns

The annual audit of the Leader (rural development) grant claim has been undertaken and the audit report has been issued.

The review of the 2017/18 Climate Change Declaration (CCD) and the audit of the 2017/18 Carbon Reduction Commitment (CRC) Energy Efficiency Scheme return have been completed. The CRC audit is undertaken to confirm the accuracy of the submitted carbon emissions figures.

D.3 Reactive Work

No material items of reactive work were undertaken during the period.

D.4 Other External Bodies

As set out in the annual internal audit plan, the internal audit team undertakes work for the West Lothian Integration Joint Board, West Lothian Leisure, and the Improvement Service. This work is reported separately to the Audit Committees of these organisations.

D.5 Amendments to the 2018/19 Plan

The following two amendments to the 2018/19 internal audit plan are proposed.

The plan includes a follow up of the Gallagher Bassett review of personal safety in Social Policy. The Gallagher Bassett review has not yet been undertaken, it is scheduled to take place on 30 January. It is therefore proposed to replace this with a follow up of the internal audit report on external children's placements which was submitted to the Audit Committee on 8 October 2018. The follow up of the Gallagher Bassett review of personal safety will be included in the 2019/20 internal audit plan.

The plan includes a review of procurement within Building Services. It is proposed to replace this with a review of corporate debt recovery. Council-wide procurement risks will be given further consideration as part of the scoping of the 2019/20 internal audit plan.

E. CONCLUSION

The 2018/19 internal audit plan remains on target to be completed.

F. BACKGROUND REFERENCES

Report to the Audit Committee 19 March 2018: Internal Audit Plan 2018/19

Appendices/Attachments: None.

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