

TAYSIDE FIRE AND RESCUE BOARD**Performance Monitoring Sub-Committee – 18 January 2010****INTERNAL AUDIT UPDATE AND FOLLOW-UP****Report by the Acting Chief Internal Auditor****ABSTRACT**

This report presents a summary of Internal Audit's work for 2009/10 including the follow-up of previously agreed action plans.

1. RECOMMENDATION(S)

The Performance Monitoring Sub-Committee is asked to:

- (i) note the progress of Internal Audit's work against the plan for 2009/10 and the current position in respect of outstanding agreed actions arising from previous internal audit work;
- (ii) consider the most appropriate action to be taken to progress the agreed action plans, taking into account the recorded audit opinions.

2. BACKGROUND

CIPFA's 'Code of Practice for Internal Audit in Local Government in the United Kingdom' ("the Code") requires that the Chief Internal Auditor presents interim reports on the progress with planned audit work.

Appendix A shows a summary of the status of Internal Audit's current assignments against the 2009/10 plan, as at January 2010. Planned issue dates are shown in the third column and the status of each audit is highlighted in the fourth column.

The Code places upon management the responsibility for ensuring that the agreed actions arising from audit reports are implemented. It is the duty of the Chief Internal Auditor to seek assurance that the actions have been completed and to put in place 'escalation procedures' where this does not appear to have been the case. To assist the Sub-Committee, Appendix B provides information on those actions that have not been implemented in accordance with the agreed timetable or where there is insufficient information on the current situation.

Appendix B records the agreed implementation dates (with revisions where relevant) along with management's explanations. It also notes Internal Audit's opinions on the adequacy of the actions being taken,

taking into account the current circumstances and the nature of the underlying risks.

3. PROPOSALS

It is recommended that the Performance Monitoring Sub-Committee notes the timetable for the delivery of the 2009/10 audit plan and that it seeks assurance that there are clear and achievable action plans for completing the agreed actions arising from previous audit work.

4. CONSULTATION

The Head of Corporate Services has been consulted in the preparation of this report.

5. RESOURCE IMPLICATIONS

There are no resource implications arising from this report.

6. CONCLUSION

This report presents a summary of Internal Audit's work for 2009/10 against the annual plan, including the follow up of previously agreed action plans.

J CLARK
Acting Chief Internal Auditor

Note: No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above report.

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INTERNAL AUDIT UPDATE

Schedule Of Planned Audits With Issue Dates For 2009/10

Audit Number	Audit Title	Actual (Planned) Issue Date	Comments
09/046	Recruitment, retention & selection	(March 10)	
09/047	Training	(March 10)	In progress
09/048	Capital Projects	(March 10)	In progress
09/049	Financial reserves	(March 10)	
09/050	Partnerships	(May 10)	
09/051	Regionalisation	(May 10)	
09/052	Implementation of new communications system	(May 10)	

**Appendix B - Internal Audit Follow-up
Tayside Fire and Rescue Board
(Reporting for All dates on or before : Nov 2009)**

Action Plan	Dates	Status/Explanation
<p>08/049, 08/050 - Payroll and Pensions</p> <p>Action Point 6</p> <p>Importance: Medium</p> <p>TFRB advised that a template has already been developed for a SLA for Pensions Administration and will be agreed and signed shortly. The SLA will detail the roles and responsibilities in relation to this service, such as the responsibilities for applying increases to pensions, ceasing pension payments for deceased pensioners and the maintenance of HM Revenues and Customs requirements.</p> <p>(B Hammond, Finance Manager)</p>	<p>Jun 2009 Nov 2009 Jan 2010</p>	<p>Dundee City Council have recently advised that their Accounting Services Team will be issuing the new SLA "in due course". Making allowance for the Festive Period, it is anticipated that the action will be completed in the New Year.</p> <p>Internal Audit Opinion: Accepted</p>

