

NORTH YORKSHIRE COUNTY COUNCIL

AUDIT COMMITTEE

26 JUNE 2014

PROGRESS ON 2014/15 INTERNAL AUDIT PLAN

Report of the Head of Internal Audit

1.0 PURPOSE OF THE REPORT

- 1.1 To inform Members of the progress made to date in delivering the 2014/15 Internal Audit Plan and any developments likely to impact on the Plan throughout the remainder of the financial year.

2.0 BACKGROUND

- 2.1 Members approved the 2014/15 Audit Plan on the 6 March 2014. The total number of planned audit days for 2014/15 is 1,495 (plus 1,085 days for other work such as counter fraud and information governance). The performance target for Veritau is to deliver 93% of the agreed Audit Plan.
- 2.2 This report provides details of how work on the 2014/15 Audit Plan is progressing.

3.0 INTERNAL AUDIT PLAN PROGRESS BY 31 MAY 2014

- 3.1 The internal audit performance targets for 2014/15 have been set by the County Council's client officer. Details of these targets are given in the annual report of the Head of Internal Audit (which is a separate item on this agenda). Progress against these performance targets, as at 31 May 2014, is detailed in **Appendix 1**.
- 3.2 Audit work has been focussed on concluding all the outstanding reviews from 2013/14. Most of those audits have now been completed and the relevant reports issued in final. Only one audit from the 2014/15 audit plan has so far been completed and the final report issued. This report relates to the North Yorkshire County Local Transport Body.

Contingency and Counter Fraud Work

- 3.3 Veritau continues to handle cases of suspected fraud or malpractice. Such assignments are carried out in response to issues raised by staff or members of the public via the Whistleblower Hotline, or as a result of management raising concerns. Since the start of the current financial year, 6 cases of suspected fraud or malpractice have been referred to Veritau for investigation, 4 of which were internal cases and 2 social care cases.

Information Governance

- 3.4 Veritau's Information Governance Team (IGT) continues to handle a significant number of information requests submitted under the Freedom of Information and Data Protection Acts. The number of FOI requests received continues to grow with a total of 233 requests received between 1 April and 31 May 2014 compared with 188 requests received during the corresponding period in 2013/14 (a 24% increase). The IGT is currently attaining the performance response target of 95% for 2014/15 with 97.8% of requests so far being answered within the statutory 20 day deadline. The IGT also coordinates the County Council's subject access requests (excluding social care) and has received 12 such requests between 1 April and 31 May 2014.
- 3.5 Veritau is also assisting with the implementation of the County Council's information governance framework. The Council's Corporate Information Governance Group (CIGG) continues to meet frequently to discuss policy development and implementation. The Head of Internal Audit attends these meetings and the Information Governance Manager works closely with the Directorate Information Governance Champions to implement the decisions made by CIGG. Encouraging progress continues to be made to address information governance matters at both a corporate and directorate level. Veritau auditors are also continuing with a programme of unannounced audit visits to County Council premises in order to assess staff awareness of the need to secure personal and sensitive information. The results of these compliance visits are reported back to CIGG and to the Audit Committee.

Variations to the 2014/15 Audit Plan

- 3.6 All proposed variations to the agreed Audit Plan arising as the result of emerging issues and/or requests from directorates are subject to a Change Control process. Where the variation exceeds 5 days then the change must be authorised by the client officer. Any significant variations will then be communicated to the Audit Committee for information. No variations had been requested as at 31 May 2014.

4.0 **RECOMMENDATION**

- 4.1 Members are asked to note the progress made by Veritau Ltd in delivering the 2014/15 Internal Audit Plan.

Report prepared and presented by Roman Pronyszyn, Client Relationship Manager.

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6 June 2014

Background Documents: None

PROGRESS AGAINST 2014/15 PERFORMANCE TARGETS (AS AT 31/05/2014)

<i>Indicator</i>	<i>Milestone</i>	<i>Position at 31/05/2014</i>
To deliver 93% of the agreed Internal Audit Plan.	93% by 30/4/15	2.34%
To achieve a positive customer satisfaction rating of 95%	95% by 31/3/15	100%
To ensure 95% of Priority 1 recommendations made are agreed.	95% by 31/3/15	100%
To ensure 95% of FOI requests are answered within the Statutory deadline of 20 working days.	95% by 31/3/15	97.85%