

Internal Audit Monitoring Report

AGS Review 2011-12

1. As part of the annual audit plan as approved by the Audit Committee at the March 2012 meeting the Internal Audit Service reviewed the Annual Governance Statement (AGS) and processes supporting the statement. This is a summary of the key findings of the review.

Reporting

2. A preliminary review of the AGS was considered by the Corporate Governance Group on 17th May 2012.
3. The final report incorporated consultation with the three Directors: 'Commissioning', 'Resources' and 'Wellbeing & Culture' and findings of audit testing of some of the responses given in the Certificates of Assurance. We have also reviewed the questions on the Certificates of Assurance; observations which were initially discussed with the Corporate Governance, Risk & Compliance Officer (CGRCO). The review also reflected on the work undertaken by internal audit in 2011/12. These observations were discussed with management in order to help further enhance the AGS process for next year.

Suggestions for Inclusion in the SIAP

4. The following areas were recommended for inclusion in the Significant Issues Action Plan (SIAP) based on audit testing in 2011/12 and observations through the AGS review:
 - Payroll
 - Business Continuity Planning
 - Building Control Shared Service Reporting
 - Registration of Interests, Gifts & Hospitality
 - Refuse & recycling stock control
 - Compliance with Equalities Regulations

Each of these areas were included in the AGS and reported to the Audit Committee in June 2012.

Future AGS Process

5. Due to the implementation of GO Shared Services and Ubico it is envisaged that, based on the CBC structure at April 2012, only 4 directors – 'Built Environment', 'Wellbeing & Culture', 'Resources' and 'Commissioning' will be asked to complete the Certificates of Assurance next year. Going forward, consideration will also have to be given by the Directors of Resources (together with Section 151 Officer responsibilities) and Commissioning, as to how these officers will get their assurance from GO Shared Services (for example, financial control assurances) and Ubico.