

## Appendix B

### Progress against the 2013/14 Internal Audit Plan

1. The following table shows the audits included within the revised 2013/14 Internal Audit Plan approved by the Performance and Audit Scrutiny Committee in November 2013 and the current status of each audit at the end of December 2013.
2. Members are reminded that the approach to completing the fundamental systems audits within the Audit Plan has changed for 2013/14 resulting in more of these audits being in progress, but less actually completed, than would normally be planned for at this time of year.

AUDIT AREA	STATUS
<b><u>Core Financial Systems and Fundamental Review Work</u></b>	
Main Accounting System / General Ledger	Work in progress – early stages
Accounts Payable (Creditors)	Work in progress – testing underway
Accounts Receivable (Debtors)	Work in progress – testing underway
Payroll	Work in progress – testing underway
Treasury Management	Complete
Council Tax	Work in progress – testing underway
Non Domestic Business Rates	Work in progress – testing underway
Housing and Council Tax Benefits	Work in progress – testing underway
ICT – Software Licences	Complete
Cash Handling – Car Parks	Draft report stage - testing complete, draft report prepared for discussion with management
<b><u>Non-Fundamental Review Work</u></b>	
Compliance with Legislation – Anti Money Laundering	Complete
Compliance with Legislation – Bribery Act	Complete

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Compliance with Legislation – Payment Card Industry Data Security	Complete
Elections Account	Draft report stage - testing complete, draft report issued and currently being discussed with management
Members Allowances and Expenses / Members and Officers Gifts and Hospitality <b>** see below</b>	Complete
Payment Cards	Complete
Compliance with Legislation – CCTV	Complete

**\*\* Note** – This audit was included in the St Edmundsbury Audit Plan but not the Forest Heath Audit Plan – summarised results of the audit were however reported to the Forest Heath Performance and Audit Scrutiny Committee as the main recommendation applied equally to both councils (i.e. 'Management may wish to consider adopting a unified approach to recording, monitoring, and reporting declarations of gifts and hospitality across both West Suffolk councils').