

Summary of Internal Audit Service work 11th February to 22nd May 2015

<u>Control environment</u>	<u>Entity</u>	<u>Final Report Issued (or position @ 22/5)</u>	<u>Opinion</u>	<u>HI Rec</u>
Governance	Business Strategy	Audit postponed due to Director commissioning a Project Health Check by LCC Transformation Unit	Consulting	No
Governance	Risk Management	05-Mar-15	Substantial Assurance	No
Governance	Annual Governance Statement – 14/15	31-Mar-15	Consulting	No
Governance	Information Management	Draft issued	Substantial Assurance	No
Governance	Staff purchases	26-Feb-15	Substantial Assurance	No
Risk management	Applications Management	Draft being reviewed	TBC	
Risk management	Supply Chain	21-May-15	Substantial Assurance	No
Risk management	Procurement & Compliance Risk Management	Key elements were covered in two other audits. Additional areas identified for testing in 15-16	N/A	
Internal control	Rebates Income	Draft being reviewed	TBC	
Internal control	General Ledger Reconciliations	02-Apr-15	Substantial Assurance	No
Internal control	Trading Performance	22-May-15	Substantial Assurance	No
Internal control	Distribution of Surplus	25-Feb-15	Substantial Assurance	No
Internal control	Servicing authority	Work in progress	TBC	
Internal control	Payment Cards	26-Feb-15	Substantial Assurance	No
Internal control	IT General Controls - External Auditor Reliance	14-May-15	Substantial Assurance	No
Internal control	Fleet Management	22-May-15	Substantial Assurance	No
Internal control	E-Tendering	Draft issued	Substantial Assurance	No
Internal control	NFI - ESPO	Outputs received & being evaluated	N/A	