

**Internal Audit Update Report 2013/14 to date****Progress against the Plan**

<b>Title</b>	<b>Position</b>
Icon cash and income collection systems	Work in progress
Market	Work in progress
Council Stock Maintenance	Work in progress
Annual Governance Statement	Planned work complete
NFI	Work in progress

<b>Summary</b>	
Planned work complete	1
Work in progress	4
Reviews of contract implementation	0
Work not commenced	31
<b>Total</b>	<b>36</b>

**BACKGROUND**

The audit manager brings an update report of progress against the plan to each meeting of Audit and Governance Committee. In order to meet committee publication deadlines though, the report is always prepared before the end of the quarter.

In considering this progress report it should be recognised that time is always taken up at the start of the new financial year with the completion of audits commenced in the previous year

**COMMENTARY**

The service is currently operating with a full complement of staff and to date 5 out of 36 items (14%) from the plan are in progress. This compares favourably with the position at the end of the first quarter of 2012/13 when the section was carrying a vacancy, and consequently represents satisfactory progress to date.

Internal audit have also been involved in two investigations during the quarter.

**CONCLUSION**

At the time of writing there were no significant issues arising from Internal Audit's work in the quarter that would merit being drawn specifically to the attention of Audit and Governance Committee.