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Lead topic: Internal Audit	Sub-topic: 2014 & 2015 key outputs	Contact: Dermot Byrne Ext: 7020
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KEY INTERNAL AUDIT ACTIVITIES 2014 & 2015

Planned / Actual Audits 2014

	Audit Planned	Status at Date of this Report	Audit Opinion Category*
1	Audit of Risk Management (Follow Up)	Reported to September Audit Committee.	2
2	IT Governance (Follow Up)	Reported to September Audit Committee.	2
3	Bodies Under the Aegis	Reported to December Audit Committee	2
4	Data protection compliance review	Report to December Audit Committee	2
5	Procurement of audit of HR Shared Service (Peoplepoint) operation (ISAE 3402 assurance engagement)	Procurement completed. Successful tenderer has been selected and engaged	N/A
6	Audit of IT - review of overarching control frameworks	Postponed until 2015	N/A
7	Review of Internal Audit functions in civil service	January 2015	N/A
8	Review of Project Management Control Framework for Payroll Shared Services	Audit fieldwork postponed until 2015	N/A
9	Contingency (not on 2014 Plan) Procurement of audit of Payroll Shared Service Centre operation (ISAE 3402 assurance engagement)	Procurement completed in December 2015. Successful tenderer selected and engaged.	N/A
10	Internal Audit Self-assessment Exercise	Reported to September Audit Committee	2

* See page 3 below for explanation of categories of opinion

Examples of Key Value Added results / recommendations:

- New risk management framework and protocols between COO and IA put in place
- Recommendations on set up of IT Governance framework
- Review undertaken by Department of the oversight activities for Bodies under the Aegis
- Report produced for Secretary General outlining nature and cost of Internal Audit resources in Government Departments
- Shared Services:
 - Procurement and oversight of audits of HR and Payroll Shared Services
 - Advising Accounting Officer/Audit Committee on Letters of Assurance to client Accounting Officers
 - Liaising with Heads of Internal Audit Forum (HIAF) on progress of audit engagements

Planned / Actual Audits to date 2015

No.	Audit Activity	Position as at 18/09	Audit Days Planned	Audit Days Used 18/09
1	Superannuation - Single Scheme	Report included in papers for meeting	36	36
2	User Developed Applications	Reported to June Audit Committee.	36	28
3	Payment Processing (including penalty interest)	Reported to June Audit Committee..	21	20
4	Payroll Shared Service Centre - Operations ISAE 3402	Preliminary Readiness Assessment underway	36	25
5	HR Shared Service Centre - Operations ISAE 3402	Readiness Assessment Report and LoA issued, Type 1 report and Look Back Review due to be issued September 2015.	26	18
6	Office of Government Procurement – Project review	Fieldwork complete – report being drafted	36	20
7	Office of Government Procurement – Individual procurement procedure review	Fieldwork complete	26	17
8	IT Overarching Control Framework	Preliminary planning underway.	36	4
9	Follow Up of Bodies Under The Aegis	Preliminary planning	21	1
10	Review of Project Management Control Framework for Payroll Shared Services	Preliminary planning	36	1
11	Contingency: Procurement of internal audit of Garda payroll and pensions	Procurement completed and contract awarded	15	7
	Sub-total - audits		310	170

Examples of Key Value Added results / recommendations:

- Recommend more stringent implementation of purchase order (commitment) processes
- Central Register of User Developed Applications (UDA) being put in place and review undertaken to assess if other IT solutions would be more effective and efficient.
- Recommended collation of existing Superannuation circulars/guidance into an overall single up to date framework.
- Shared Services:
 - Continued oversight of Independent assurance activity to enable letters of assurance to Client Accounting Officers for both HR and Payroll Shared Services
 - Engagement of audit firm to carry out Internal Audit of Garda payroll and pensions

Level of Assurance (audit opinion)

CONTROL WEAKNESS RATING	OPINION LEVEL	CATEGORY
Minor System works well, only minor improvements needed	Substantial Assurance	1
Moderate System works, some improvements are needed	Moderate Assurance	2
Serious System works partially, substantial improvements needed	Limited Assurance	3
Very Serious System essentially does not work	No Assurance	4