

Kilkenny County Council

Internal Audit Report Review of SICAP Programme 2022

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Report Distribution

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Introduction

The Social Inclusion and Community Activation Programme (SICAP) 2018-2023 provides funding to tackle poverty and social exclusion at a local level through local engagement and partnerships between disadvantaged individuals, community organisations and public sector agencies.

The SICAP programme is managed by Kilkenny Local Community Development Committee (LCDC). The programme is delivered by the Programme Implementer (PI) – County Kilkenny LEADER Partnership Company.

The programme is funded by the Department of Rural and Community Development with co-funding from the European Social Fund (ESF).

Objectives

The objective of the audit is to provide reasonable assurance that the SICAP programme for 2022 has been delivered in accordance with the SICAP Programme Requirements 2018-2023.

Approach

Internal Audit carried out a verification visit on site and reviewed a random sample of 7 individual grant files, 3 group files and 3 social enterprise files. Financial transactions for 2022 were also reviewed including salaries, overheads and payments. A review on the implementation of previous Audit Recommendations from 2018 - 2021 was also undertaken.

Scope & Limitations of scope

Scope of the audit was limited to a random sample of 13 files, salaries, overheads and payments for 2022.

Audit Risk

- Lack of Travel & Subsistence Policy
- Outstanding Audit Recommendations from 2018-2020 Audits

Co-operation of Management and staff

Internal Audit received full co-operation from staff of County Kilkenny LEADER Partnership throughout the course of this review and would like to thank them for their assistance.

Internal Audit Opinion

Internal Audit's findings and recommendations are detailed below. Based on this review the audit opinion for the SICAP Programme is reasonable assurance. There is a sufficient framework of key controls for objectives to be met. Risks are managed but could be stronger. Controls are generally applied but some lapses in the application of controls have been observed.

This report was distributed to County Kilkenny LEADER Partnership and includes their Management Response.

The report was noted by Kilkenny County Council Management Team on 16th January 2024.

The Audit Committee reviewed the Audit Report at their meeting of 11th March 2024.

The report was circulated to the Chief Officer of Kilkenny LCDC on 13th March 2024.

Brigid Webster, Internal Auditor

Findings and Recommendations

Audit Issue	Implication	Priority Rating	Recommendation	Management Response	Target for Implementation
<p>Travel & Subsistence Policy & Procedure</p> <p>1. There is no formal Travel & Subsistence Policy & Procedure in place.</p> <p>It is noted that improvements have been made in the application and processing of Travel & Subsistence Claims since the Audit in 2019/2020.</p>	<p>The absence of a Travel & Subsistence Policy & Procedure could lead to confusion and inconsistency in the processing of Travel & Subsistence Claims. No clear guidelines result in employees being unsure of the policy around applying and claiming Travel & Subsistence.</p>	<p>Medium</p>	<p>I would recommend that the PI draft a Travel & Subsistence Policy and Procedure for approval by the board. This document when approved should be circulated to all relevant staff working on the SICAP Programme.</p>	<p>A Travel & Subsistence Policy will be drafted and presented to the Board.</p>	<p>Complete end Q 2 2024</p>
<p>Review of previous Audit Recommendations 2018-2021</p> <p>2. Internal Audit reviewed the progress on the implementation of</p>	<p>Previous Audit Recommendations remain outstanding.</p>	<p>Medium</p>	<p>I recommend that the two open recommendations be progressed and implemented as soon as</p>	<p>The company apportionment policy will be</p>	<p>Ongoing</p>

Audit Issue	Implication	Priority Rating	Recommendation	Management Response	Target for Implementation
<p>previous Audit Recommendations by the PI from SICAP Audits in 2018-2021.</p> <p>It is noted that the implementation of 2 of the Audit Recommendations is ongoing with 6 Recommendations closed out. The open Recommendations refer to the review of the Apportionment Policy regarding additional costs apportioned to SICAP and the apportionment of % salary anomalies.</p>			<p>possible. It is noted that the PI have reviewed their apportionment policy which will be in use from 2024.</p>	<p>continually reviewed.</p> <p>Particular attention will be paid to the policy and actual changes in salary costs and how these are apportioned across programmes.</p>	<p>Ongoing</p>