



AGENDA ITEM: 7

AUDIT AND GOVERNANCE COMMITTEE:

22 March 2016

Report of: Borough Treasurer

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SUBJECT: INTERNAL AUDIT ACTIVITY – QUARTERLY UPDATE

Wards affected: Borough wide

1.0 PURPOSE OF THE REPORT

1.1 To advise of progress against the 2015/16 Internal Audit Plan.

2.0 RECOMMENDATION

2.1 That Members note progress in the year to date.

3.0 BACKGROUND

3.1 This committee approved the 2015/16 Internal Audit Plan and the Internal Audit Manager brings written updates on progress against it to each meeting of this Committee.

3.2 This report summarises progress to mid March. This work will inform the overall opinion in the Internal Audit Annual Report that will be presented to this Committee following the end of the financial year.

4.0 INTERNAL AUDIT ACTIVITY TO DATE

4.1 An appendix summarising progress to date and any significant issues arising is attached and the Internal Audit Manager will attend the meeting to present the report should Members have any questions.

4.2 Progress against the plan to date is slightly lower than in the previous year with 85% of audits in progress compared to 92% for the same period in 2014/15 and

89% for the same period in 2013/14. 24 out of 28 audits are in progress or have been completed in the current year, which compares to 24 out of 26 audits in 2014/15.

- 4.3 There are number of audits shown as in progress in the appendix for which all of the field work is complete but which are awaiting final agreement with management.
- 4.4 It is anticipated that audit coverage will still be sufficient to enable an adequate assessment of the adequacy and effectiveness of the Council's overall framework of governance and control for 2015/16.

5.0 SUSTAINABILITY IMPLICATIONS/COMMUNITY STRATEGY

- 5.1 There are no significant sustainability impacts associated with this report and, in particular, no significant impact on crime and disorder. The report has no significant links with the Sustainable Community Strategy.

6.0 FINANCIAL AND RESOURCE IMPLICATIONS

- 6.1 There are no significant financial or resource implications arising from this report as Internal Audit activity is included in existing budget provisions.

7.0 RISK ASSESSMENT

- 7.1 This report summarises progress against Internal Audit's work programme to date. Internal Audit's work is a key source of assurance to this Committee that risks to the achievement of the Council's objectives are being properly managed.

Background Documents

There are no background documents (as defined in Section 100D(5) of the Local Government Act 1972) to this Report.

Equality Impact Assessment

The decision does not have any direct impact on members of the public, employees, elected members and / or stakeholders. Therefore no Equality Impact Assessment is required.

Appendices

Appendix Internal Audit Activity Quarterly Update.