



AUDIT AND GOVERNANCE COMMITTEE:

30 October 2018

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 2018/19 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 2018/19 Internal Audit Plan and reports on progress against this plan are presented to each meeting of the Committee.

3.2 This report summarises progress to date. This work will inform the overall opinion in the Internal Audit Annual Report 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. It should be noted that this year the dates of this Committee have been changed to accommodate the new accounts closedown timetable. In previous financial years meetings have generally fallen in June, September, January and March. This year this has been changed to May, July, October and January so figures reported here fall between the dates used for reporting in previous years, preventing direct comparison.

4.2 This year has also seen an increase in work streams with 31 items included in the annual plan compared to 24 in 2017/18.

- 4.3 The Internal Audit Manager, Mike Coysh, retired at the end of August 2018. A recruitment process was undertaken to fill this post but unfortunately it was not possible to appoint a suitable replacement. Consequently this post is currently vacant and a second recruitment process is underway, which will advertise the post more widely to encourage a higher number of applicants. In the mean time I am working with the internal audit team to ensure that good progress continues to be made against the audit plan.
- 4.4 Progress against the plan to date is satisfactory with 52% of audits commenced or completed, falling in the range between the positions reported in September 2017 and January 2018 of 38% and 66% respectively.

5.0 SUSTAINABILITY IMPLICATIONS

- 5.1 There are no significant sustainability impacts associated with this report and, in particular, no significant impact on crime and disorder.

6.0 FINANCIAL AND RESOURCE IMPLICATIONS

- 6.1 The financial and resource implications arising from activity identified in this report are 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 in relation to the risk management, control and governance processes the Council has in place to secure its objectives.

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

1. Internal Audit Quarterly Update.