



AUDIT AND GOVERNANCE COMMITTEE:

29 January 2019

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.

4.2 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 at that time. A second recruitment process has now been completed and a new Manager appointed, although it will be some time before she starts in her post. 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.

- 4.3 Progress against the revised plan to date is satisfactory with 64% of audits commenced or completed, compared to 66% for the same period in 2017/18, and 62% for the same period on 2016/17.

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.