



**AGENDA ITEM:**

**AUDIT AND GOVERNANCE COMMITTEE:**

**28 May 2019**

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**Report of: Borough Treasurer**

**Contact for further information: Mrs J Pendleton (Extn. 2603)  
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**SUBJECT: INTERNAL AUDIT ACTIVITY – QUARTERLY UPDATE**

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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.

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**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 new Internal Audit Manager, Jacqui Pendleton, commenced her post in March 2019, therefore, the Internal Audit Service has a full complement of staff. Work has continued to be undertaken to complete the 2018/19 plan.

4.3 Progress against the revised plan to date is satisfactory with 84% of audits commenced or completed, compared to 83% for the same period in 2017/18. Due to the changes to the Audit Plan year, to accommodate the Audit and

Governance meetings dates, additional time has been utilised to ensure that all work pertaining to 2018/19 will be completed with minimal work carried forward into the 2019/20 audit year.

## **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.

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### **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.