



AUDIT AND GOVERNANCE COMMITTEE:

27 June 2017

Report of: Borough Treasurer

Contact for further information: Mr M.Coysh (Extn. 2603)
(E-mail: mike.coysh@westlancs.gov.uk)

SUBJECT: INTERNAL AUDIT ACTIVITY – QUARTERLY UPDATE

Wards affected: Borough wide

1.0 PURPOSE OF THE REPORT

- 1.1 To advise of progress against the 2017/18 Internal Audit Plan and further assurance reports from the 2016/17 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 2017/18 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 date. 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 an improvement over that of the previous year with 17% of audits in progress compared to 15% for the same period in 2016/17 and almost on par with the position in the previous year 2015/16, 18% in the last quarter where the section was fully staffed in line with the establishment.

- 4.3 The restructure of the section is now complete with the final vacancy filled as from 12th June and while there are still some temporary residual effects from the reduced resource levels over the last 12 months the new establishment is now in place to enable delivery of the 2017/18 plan. The Audit Manager will provide a verbal update on the latest position at the meeting.

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 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 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

1. Internal Audit Quarterly Update.