
INTERNAL AUDIT QUARTERLY UPDATE

1.0 Summary of Progress against the 2017/18 plan.

- 1.1 Progress against the plan to date is an improvement over that of the previous year with 83% of assignments in progress or completed compared to 81% for the same period in 2016/17. The Audit Manager will provide a verbal update on the latest position at the meeting.

Title	Position
Cashiers	Work in progress
Creditors	Work in progress
Debtors	Work in progress
NNDR	Work complete
Council Tax	Work complete
Benefits	Work in progress
Housing Rents	Work complete
Treasury Management	Work complete
Contracts and Procurement	Work in progress
Accounting Controls	Work in progress
Payroll	Work in progress
Annual Governance Statement	Work not yet commenced
Performance Management	Work in progress
Customer Services	Work not yet commenced
ICT	Work in progress
Property Services – housing maintenance	Work in progress
Rent and Money Advice	Work not yet commenced
Leisure	Work not yet commenced
Homelessness	Work in progress
Disabled Facilities Grants	Work in progress
Refuse and Recyclables	Work in progress
Anti-fraud work	Work in progress
Money Laundering reporting Officer	Work in progress
National Fraud Initiative	Work in progress
Summary	
Work complete	4
Work in progress	16
Work not yet commenced	4
Total	24

2.0 Other matters of note.

2.1 Property Services engagement of a contractor.

This the subject of a separate report on this agenda. Progress against the action plan will be reported back to each meeting of this Committee until it is complete.

2.2 Update on Management of Electronic Records

The Council's Annual Governance Statement approved by this Committee identified the management of electronic records as a significant governance issue for the Council in the light of the volume of information currently held on systems. It also made reference to the development of an action plan to improve governance in this area.

Current developments include:

- A new structure for storage and revised access permissions for the Council's network have been agreed in principle.
- The Data Access and Storage Governance Project Officer has agreed a pilot conversion to the new structure with one service and practical implementation of this is currently being arranged.
- Work is currently in progress on preparations to migrate two other services to the new structure.
- The Data Access and Storage Governance Project Officer is continuing to develop improved procedures for the governance of data storage and access.
- The Data Access and Storage Governance Project Officer has reported significant reductions in storage requirements in the areas targeted by action undertaken on the project to date.

In line with this Committee's resolution in June, a further report on the position will be presented to the next meeting in May.

Monitoring of the key risks associated with the project will continue through the Council's regular risk assessment process.

2.3 Update on review of conformance with Public Sector Internal Audit Standards (PSIAS)

There is a requirement for internal audit's conformance with the PSIAS to be externally assessed every five years. In February 2017 Council agreed budget provision to commission an assessment from an organisation providing such services on a commercial basis.

The Chartered Institute of Public Finance and Accountancy was engaged as the assessor to carry out the work.

The fieldwork for the review is now complete and the results of the assessment will be reported back to this Committee in due course.

3.0 **Conclusion**

- 3.1 Performance is improving further as the section's new structure beds in and on the basis of current progress is capable of satisfying the Council's duty under the Accounts and Audit Regulations 2015 to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards. While there are a significant number of audits still in progress it is expected that these will largely be completed by the next Committee meeting. The service is in a position to be able to deliver adequate coverage in relation to the 2017/18 plan.