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<b>REPORT TO:</b>	<b>OVERVIEW AND SCRUTINY COMMITTEE</b>
<b>DATE:</b>	<b>28 JANUARY 2016</b>
<b>REPORT OF THE:</b>	<b>FINANCE MANAGER (s151) PETER JOHNSON</b>
<b>TITLE OF REPORT:</b>	<b>INTERNAL AUDIT – PROGRESS REPORT</b>
<b>WARDS AFFECTED:</b>	<b>ALL</b>

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## **EXECUTIVE SUMMARY**

### **1.0 PURPOSE OF REPORT**

- 1.1 The report summarises the outcome of internal audit work undertaken between 1 April 2015 and 8 January 2016, inclusive.

### **2.0 RECOMMENDATION(S)**

- 2.1 It is recommended that the Committee note the results of audit and fraud work undertaken so far during 2015/16.

### **3.0 REASON FOR RECOMMENDATION(S)**

- 3.1 To enable the Committee to fulfil its responsibility for considering the outcome of internal audit work.

### **4.0 SIGNIFICANT RISKS**

- 4.1 The Council will fail to comply with proper practice requirements for internal audit if the results of audit work are not considered by an appropriate Committee.

### **5.0 POLICY CONTEXT AND CONSULTATION**

- 5.1 This report supports the Council's Corporate Strategic Objective of providing strong Community Leadership, by demonstrating a commitment to local democracy and accountability.

### **6.0 REPORT DETAILS**

- 6.1 The work of internal audit is governed by the Accounts and Audit (England) Regulations 2015 and relevant professional standards. These include the Public Sector Internal Audit Standards (PSIAS) and CIPFA guidance on the application of those standards in Local Government. In accordance with the standards, the Head of Internal Audit is required to report on the results of audit work undertaken, to this Committee

- 6.2 Within the report there is a summary of progress made against the plan and a summary of the audit opinions for the individual audits completed thus far.
- 6.3 In the period between 1 April 2015 and 8 January 2016 we have fully completed 5 out of 20 internal audit reviews. One draft report has been issued and that work will be finalised shortly. A further five audits are in progress and for four audits planning is underway. A timetable for the completion of all remaining work has been agreed with service managers and for those audits not yet started the attached report provides an estimated start date.
- 6.4 It is important that agreed actions are formally followed-up to ensure that they have been implemented by managers. The internal audit team carries out follow-up work throughout the year and escalates any issues that have not been addressed, with senior managers. Where necessary, the issues will also be brought to the attention of this committee. There are currently no matters to bring to the attention of Members.

## **7.0 IMPLICATIONS**

- 7.1 The following implications have been identified:
- a) Financial  
None
  - b) Legal  
None
  - c) Other (Equalities, Staffing, Planning, Health & Safety, Environmental, Crime & Disorder)  
None

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**Background Papers:**  
2015/16 Internal Audit Plan