



REPORT TO:	OVERVIEW AND SCRUTINY COMMITTEE
DATE:	20 FEBRUARY 2014
REPORT OF THE:	CORPORATE DIRECTOR (s151) PAUL CRESSWELL
TITLE OF REPORT:	INTERNAL AUDIT – Q3 PROGRESS REPORT
WARDS AFFECTED:	ALL

EXECUTIVE SUMMARY

1.0 PURPOSE OF REPORT

- 1.1 The report summarises the outcome of internal audit work undertaken between April 2013 and January 2014, inclusive.

2.0 RECOMMENDATION

- 2.1 It is recommended that the Committee note the results of audit and fraud work undertaken so far during 2013/14.

3.0 REASON FOR RECOMMENDATION

- 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 2011 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 It is important that agreed actions are formally followed-up to ensure that they have been implemented by management. This is carried out throughout the year with appropriate testing being completed as required. Details of the progress made to implement agreed actions, due by September 2013, were presented to this Committee in December.
- 6.4 In the period between April and January, inclusive, **8** out of **17** internal audit reviews to final report stage were completed. A further **6** other audits are currently in progress. This represents **47%** of the plan delivered to final report stage.

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:

Public Sector Internal Audit Standards
CIPFA Local Government Application Note (for the United Kingdom Public Sector Internal Audit Standards)