



REPORT TO:	OVERVIEW AND SCRUTINY COMMITTEE
DATE:	20 April 2017
REPORT OF THE:	RESOURCES AND ENABLING SERVICES LEAD (s151) PETER JOHNSON
TITLE OF REPORT:	INTERNAL AUDIT THIRD PROGRESS REPORT 2016/17
WARDS AFFECTED:	ALL

EXECUTIVE SUMMARY

1.0 PURPOSE OF REPORT

- 1.1 The report summarises the outcome of internal audit work undertaken between 1 April 2016 and 31 March 2017, inclusive.

2.0 RECOMMENDATION(S)

- 2.1 It is recommended the Committee note the results of audit work undertaken as part of 2016/17 audit plan.

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 and the Council's Audit Charter if the results of audit work are not considered by an appropriate Committee.

5.0 POLICY CONTEXT AND CONSULTATION

- 5.1 The work of internal audit supports the council's overall aims and priorities by promoting probity, integrity and honesty and by helping support the council to become a more effective organisation.

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.

- 6.2 The progress report included at Appendix 1 sets out a summary of progress made against the 2016/17 internal audit plan, and audit opinions for the individual audits completed to date. In the period up to 31 March 2017 seven internal audit reviews have been completed and one draft report has been issued. Work is also ongoing in eight other areas. It is expected that all audits will have had draft reports issued by the end of April 2017.
- 6.3 Appendix B to the attached reports summarises the findings from the four audits completed since the last report to this committee.
- 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 no matters to report so far from the work following up findings in 2016/17.

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:
2016/17 Internal Audit Plan