

GOVERNANCE COMMITTEE

28th JANUARY 2014

REPORT OF HEAD OF WELLAND INTERNAL AUDIT CONSORTIUM

INTERNAL AUDIT UPDATE

1.0 PURPOSE OF REPORT

- 1.1 To update Members on the performance of the Consortium and on the development and delivery of the 2013/14 Audit Plan.
- 1.2 To provide Members with an opportunity to outline the Committee's assurance requirements for the coming year as part of the process of developing the 2014/15 Internal Audit Plan.
- 1.3 To obtain Member endorsement for the Internal Audit Protocol

2.0 RECOMMENDATIONS

- 2.1 **That Members note the report and consider whether the performance information it contains, and the way in which that information is presented, meets the needs of the Committee**
- 2.2 **That Members provide guidance on any areas they wish to be considered for inclusion in the 2014/15 Audit Plan.**
- 2.3 **That Members endorse the Internal Audit Protocol (shown as Appendix A.3)**

3.0 UPDATE ON THE INTERNAL AUDIT PLAN

- 3.1 Details of assignments delivered; days delivered against Plan and the developing map of assurance are shown in Appendix A. In brief, delivery of the current year's Plan is behind schedule because of time spent on completion of the 2012/13 Plan (as a result of staffing issues previously reported) and because the delivery of the Improvement Plan has been treated as a priority. The Consortium has put in place arrangements to deliver the remainder of the Plan and has allocated the auditors and auditor days needed to complete the outstanding work (to at least Discussion Draft stage) by 31st March.

4.0 DELIVERY OF THE IMPROVEMENT PLAN

- 4.1 Following an external review by RSM Tenon, the Welland Audit Board endorsed an Improvement Plan designed to address all of the review's recommendations so that the Consortium could demonstrate that it operates in full conformance with the relevant Standards and, more importantly, to improve the quality of work delivered to the Council. One of the action points related to the quality and content of reports to Audit Committees and the Appendix to this report demonstrates changes made to address this point.
- 4.2 At the most recent meeting of the Board, the Head of Consortium was able to confirm that the actions set out in the Improvement Plan have been substantially completed and the Board is now working to satisfy itself that the Head of Consortium's actions have delivered the necessary changes and improvements.

11.0 CLIMATE CHANGE

11.1 There are no Climate Change implications arising directly from this report

12.0 CONSULTATION

12.1 N/A

13.0 WARDS AFFECTED

13.1 All wards are indirectly affected by the report

Contact Officer Richard Gaughran

Date: 17/1/14

Appendices : 1

Background Papers: N/A

Reference : N/A