

GOVERNANCE COMMITTEE

5th February 2019

REPORT OF HEAD OF INTERNAL AUDIT

INTERNAL AUDIT UPDATE

1.0 PURPOSE OF REPORT

1.1 To update Members on progress made in delivering the 2018/19 Annual Audit Plan and key findings arising from audit assignments completed.

2.0 RECOMMENDATIONS

2.1 **That Members note the report and progress made by the Internal Audit team in delivery of the Audit Plan.**

3.0 UPDATE ON DELIVERY OF THE INTERNAL AUDIT PLAN

3.1 The progress achieved to date in delivering the 2018/19 Audit Plan is set out in Appendix A. Since the last Governance committee meeting, two further reports have been finalised. At the time of reporting, 82% of planned assignments are either complete or in progress.

3.2 The key findings of the audit assignments from 2018/19 completed to date are provided within Appendix A.

4.0 IMPLEMENTATION OF RECOMMENDATIONS

4.1 The Council's Management Team review progress made on implementing agreed management actions on a regular basis. At the date of reporting, there are 19 agreed management actions which are overdue for implementation. Further details are provided in Appendix A.

5.0 POLICY AND CORPORATE IMPLICATIONS

5.1 The report allows the Committee to develop independent assurance about the quality of the Council's internal control framework.

6.0 FINANCIAL AND OTHER RESOURCE IMPLICATIONS

6.1 There are no financial or other resource implications arising directly from this report.

7.0 LEGAL IMPLICATIONS/POWERS

7.1 There are no legal implications arising directly from this report

8.0 COMMUNITY SAFETY

8.1 There are no community safety implications arising directly from this report.

9.0 EQUALITIES

9.1 There are no equalities implications arising directly from this report.

10.0 RISKS

10.1 If Internal Audit does not deliver the approved Audit Plan the assurance that it can provide about the Council's control framework would be compromised.

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 Rachel Ashley-Caunt

Date: 21/01/2019

Appendices : A – Internal Audit Update Report

Background Papers: N/A

Reference : N/A