



# Audit & Standards Committee

24<sup>th</sup> September 2019

Report of: Head of Internal Audit

## INTERNAL AUDIT UPDATE

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### 1.0 Summary:

- 1.1 The report updates Members on progress made in delivering the 2019-20 Internal 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 Report Detail

- 3.1 The progress achieved to date in delivering the 2019-20 Audit Plan is set out in Appendix A. At the time of reporting, 44% of planned assignments are either complete or in progress and two assignments have been finalised.
- 3.2 The key findings of the audit assignments completed to date are provided within Appendix A. As one of the audit reports finalised during the period resulted in an opinion of less than Satisfactory Assurance, a full copy of the audit report is provided in Appendix B.
- 3.3 The Council's Leadership Team review progress made on implementing agreed management actions on a regular basis. At the date of reporting, there are 20 agreed management actions which are overdue for implementation. Further details are provided in Appendix A.

### 4.0 Consultation and Feedback (including Scrutiny Committee)

- 4.1 Not applicable.

### 5.0 Next Steps

- 5.1 The regular update reports from Internal Audit should allow the Committee to develop independent assurance about the quality of the Council's internal control framework.
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<b>6.0 Financial Implications</b>
6.1 There are no financial or other resource implications arising directly from this report.

<b>7.0 Legal and Governance Implications:</b>
7.1 There are no legal implications arising directly from this report.

<b>8.0 Equality and Safeguarding Implications:</b>
8.1 There are no equalities or safeguarding implications arising directly from this report.

<b>9.0 Community Safety Implications:</b>
9.1 There are no community safety implications arising directly from this report.

<b>10.0 Other Implications</b>
10.1 There are no other implications arising directly from this report.

<b>11.0 Risk &amp; Mitigation:</b>
11.1 The annual Internal Audit report forms part of the evidence that supports the Council's Annual Governance Statement and provides assurance over the adequacy and effectiveness of the Council's internal controls to manage the key risks and inform risk management arrangements.

<b>Background Papers:</b>
Not applicable.

<b>Appendices</b>
Appendix A: Internal Audit Update - September 2019 Appendix B: Internal Audit report – Case Management: Intensive Housing Management Service

<b>Report Timeline:</b>	<b>Dated:</b>
<b>Equalities Check &amp; Challenge</b>	N/A
<b>SLT Sign off</b>	N/A
<b>Previously Considered by Cabinet</b>	N/A
<b>Director Approval</b>	N/A
<b>Chief Finance Officer Sign Off</b>	11/09/2019
<b>Monitoring Officer Sign Off</b>	11/09/2019

<b>Exempt Reports</b>

<b>Date of Review to make public (Exempt Reports only)</b>

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