



Internal Audit Report

Corporate Priority:	Ensuring the right conditions to support delivery
Relevant Ward Member(s):	All
Date of consultation with Ward Member(s):	Choose date
Exempt Information:	No

1 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 Recommendation(s)

That Audit and Standards Committee:

- 2.1. Note the report and progress made by the Internal Audit team in the delivery of the Audit Plan.

3 Main Considerations

- 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, 100% of planned assignments are either complete or in progress and a further assignment has been finalised. All reports yet to be finalised at the time of reporting will be summarised at the first Audit and Standards Committee meeting of the new financial year.
- 3.2 The key findings of the audit assignments completed to date are provided within Appendix A.
- 3.3 At the date of reporting, there are 36 agreed management actions which are overdue for implementation. Further details are provided in Appendix A.

- 3.4 Following discussions with senior management, an amendment to the Audit Plan has been agreed via the delegation given to the Director for Corporate Services and the Chair of the Audit and Standards Committee. It has been agreed that the audit of the Management of Capital Projects be postponed until 2020/21. Based on the status of the Council's capital projects, it is considered that greater value could be achieved by delivering the audit in 2020/21. The days allocated to this audit in 2019/20 have been reassigned to consultancy work on cash handling and increasing the days allocated to the pro-active social housing fraud work.
- 3.5 A further amendment has also been agreed in the deferring of the audit of Licensing Enforcement to 2020/21 and applying the audit days allocated to this to bringing forward an audit on Budgetary Control from the 2020/21 draft plan.

4 Consultation

- 4.1 Not applicable

5 Next Steps – Implementation and Communication

- 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.

6 Financial Implications

- 6.1 There are no financial or other resource implications arising directly from this report.
Financial Implications reviewed by: S151 Officer

7 Legal and Governance Implications

- 7.1 There are no legal implications arising directly from this report.
Legal Implications reviewed by: Monitoring Officer

8 Equality and Safeguarding Implications

- 8.1 There are no equalities or safeguarding implications arising directly from this report.

9 Community Safety Implications

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

10 Environmental and Climate Change Implications

- 10.1 There are no environmental and climate change implications arising directly from this report.

11 Other Implications (where significant)

11.1 There are no other implications arising directly from this report.

12 Risk & Mitigation

12.1 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.

13 Background Papers

13.1 Not applicable

14 Appendices

14.1 Appendix A: Internal Audit Update – March 2020

14.2 Appendix B: Update on Landlord Health and Safety audit recommendations.

14.3 Appendix C: Landlord Health and Safety Management Update

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