

Audit Committee – 24 September 2018

Internal Audit Progress Report 2018/19

Summary of the Report

The purpose of this report is to update the Audit Committee on Internal Audit's progress on the 2018/19 audit plan (attached), and to present the findings of 2017/18 reports not finalised at the previous meeting.

Also attached is the 2017/18 report on Employee Performance Review and Development. The objectives of this piece of work were to provide constructive recommendations regarding the EPR process through discussions held with management and employees.

Background Papers

Internal Audit reports/monitoring information.

Recommendations

Audit Committee are recommended to note the contents of this report.

A handwritten signature in purple ink, appearing to read 'V Buckley', with a stylized flourish at the end.

Vicky Buckley, Head of Finance

13 September 2018

Resource and Legal Considerations

The Accounts and Audit Regulations 2015 came into effect on 1 April 2015 and require councils to undertake an effective Internal Audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account Public Sector Internal Auditing Standards or guidance.

Governance Issues

The Audit Committee's activities include ensuring that an effective internal control environment is maintained and regular and ongoing scrutiny of internal audit work undertaken. The report supports the Audit Committee in exercising that role.

Citizen Impact

Internal Audit work is intended to ensure that effective systems of internal control are in place. This protects the council and its officers and provides an assurance to stakeholders and citizens regarding the security of council's operations.

Performance and Risk Management Issues

Part of Internal Audit's role is to provide assurance in the council's performance and risk management arrangements. Internal Audit's programme of work is risk assessed to ensure areas most at risk are examined as a priority.

Regular updates will be provided to Audit Committee on progress against the approved Internal Audit Plan for 2018/19.

Equality Implications

Internal Audit has full regard to equalities both within the internal audit service and in the services / activities under review.

Consultation

The annual work plan 2018/19 was consulted upon before its final endorsement by executive directors, senior managers, the Chief Finance Officer and Audit Committee.

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