

Report sponsor: Strategic Director of Corporate Resources
Report author: Head of Internal Audit

Internal Audit progress report

Purpose

- 1.1 The progress report attached at Appendix 1 provides the Committee with an overview of the output from Internal Audit assurance work for the period 1 September 2018 to 23 January 2019.
- 1.2 The internal audit plan is constructed to ensure that it delivers against the Public Sector Internal Audit Standards (PSIAS) and the requirement to produce an annual Head of Internal Audit opinion on the Council's internal control environment.

Recommendations

- 2.1 To note the progress being made by Internal Audit on the 2018/19 plan.
- 2.2 To review the control issues being raised by Internal Audit and management's response to the risks.
- 2.3 To review the progress being made by management in respect of the implementation of internal audit recommendations

Reasons

- 3.1 The Audit and Accounts Committee is responsible for providing assurance to the Council on the effectiveness of its governance arrangements, its risk management framework and the internal control environment. The work of Internal Audit supports Committee in providing this assurance.

Supporting information

- 4.1 The Audit and Accounts Committee considered and approved the Internal Audit Annual Plan for financial year 2018/19 at its meeting on 20 March 2018.
- 4.2 By its nature, the internal audit plan must be flexible, to take account of changes in the Council's risks.

Public/stakeholder engagement

5.1 None

Other options

6.1 None

Financial and value for money issues

7.1 None

Legal implications

8.1 None

Other significant implications

9.1 None

This report has been approved by the following people:

| Role | Name | Date of sign-off |
|--|---|-------------------------|
| Legal Finance Service Director(s) Report sponsor Other(s) | Strategic Director of Corporate Resources | 28 January 2019 |

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| Background papers: | Internal Audit Plan 2018/19 – Audit & Accounts Committee 20 March 2018 |
| List of appendices: | Appendix 1 – Internal Audit Progress Report |