



AUDIT & ACCOUNTS COMMITTEE
6 February 2019

ITEM 9

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

Internal Audit Review – s24 Recommendation

Purpose

- 1.1 This report provides Committee with the outcome of a review of further evidence provided to Internal Audit following the publication of the original internal audit reports on the Council's implementation of the Section 24 Recommendation action plan.

Recommendations

- 2.1 To note the findings and the revised assurance ratings from the internal audit review of the implementation of the action plan to address the s24 Recommendation.

Reasons

- 3.1 Audit and Accounts Committee requested that Internal Audit provided assurance on the process of embedding the measures in the action plan.

Supporting information

- 4.1 At the meeting on 19 September 2108, Committee were presented with 2 internal audit reports in respect of the audit review of the progress made on the implementation of the s24 Recommendation Action Plan. One report covered a review of the actions around Financial Controls and the other report was a review of the actions around Capital Asset Valuation.
- 4.2 Both reports had originally been given a "limited" assurance rating by Internal Audit.
- 4.3. Following the meeting in September, further evidence was provided by Accountancy around the control/risk issues raised by internal audit to address the concerns raised by Committee. The additional evidence was reviewed by Internal Audit and a revised assurance rating was determined for both reports. These are attached at Appendices 1 and 2. Internal Audit is now able to provide a "reasonable" assurance rating for both the Financial Controls and the Capital Asset Valuation reviews.

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

Background papers:	None
List of appendices:	Appendix 1 - Response matrix – Financial Controls Appendix 2 – Response matrix – Capital Asset Valuation