
REPORT TO THE GOVERNANCE & AUDIT COMMITTEE
MEETING ON: 10th March 2016

Status: For information & decision
Title: Internal Audit – progress and performance update
Originator: Trevor Croote – Audit Manager
Where from: CMT / Welland Internal Audit Consortium
Where to next: N/A

1 Outcome Sought from Committee

1.1 Members note the reported performance of internal audit, key findings of audits completed and status of outstanding recommendations.

2 Background

2.1 Internal audit assignments are completed in accordance with the annual internal audit plan agreed by this committee. This report summarises progress against the 2015/16 plan up to 19th February 2016, the latest practical date for reporting to the committee.

3 Progress against the agreed 2015/16 Audit Plan

3.1 **Appendix A** summarises progress against the plan together with the latest available performance information. At the time of writing 73% of the plan has been delivered to draft report stage and fieldwork is underway on the remaining five assignments.

3.2 Monitoring the implementation of audit recommendations and holding officers to account for any delays is an important function of this committee. There are currently 32 overdue recommendations of which 27 (84%) are overdue by more than three months. Eighteen of these (67%) are classified as high or medium risk and further details are provided in **Appendix B**.

3.2 One audit report has been finalised since the last committee (see Table 1) and a copy of the relevant executive summary is provided at **Appendix C**.

Table 1. Audits finalised since the last meeting.		
Assignment	Audit assurance level	Appendix ref.
Section 106 agreements	Limited	C

3.3 The Committee has previously agreed that any proposed changes could be approved by the Head of Finance and Commercial Services (s151 Officer), in consultation with the Chairman. Since the last meeting it has been agreed that the Housing Review and Welfare Reform audits would be cancelled and the time reallocated to provide independent challenge and review to the section 106 Project which has been established to address the issues identified by the limited assurance Internal Audit report referred to above.

4 Equality Impact Assessment

4.1 Not applicable in this context.

5 Conclusions

5.1 This report provides an update on the progress and outcomes of work undertaken as part of the 2015/16 audit plan. Delivery of the plan is on track and one report has been finalised since the last meeting with a 'limited' assurance rating.

Previous report(s): Internal Audit Plan 2015/16 (12/03/2015)
Internal Audit Update – July 2015 (14/07/2015)
Internal Audit Update – September 2015 (24/09/2015)
Internal Audit Update – November 2015 (19/11/2015)

Information Issued Under Sensitive Issue Procedure: N

Ward Members Notified: N

Appendices:

- A. Internal Audit Update – November 2015**
- B. Outstanding audit recommendations**
- C. Internal Audit Report - Section 106 Agreements**