
REPORT TO THE GOVERNANCE & AUDIT COMMITTEE
MEETING ON: 16th November 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 2016/17 plan up to 21st October 2016, the latest practical date for reporting to the committee.

3 Progress against the agreed 2016/17 Audit Plan

3.1 **Appendix A** summarises progress against the plan together with the latest available performance information. At the time of writing, 31% of the plan has been delivered to at least draft report stage and work is underway on a further five assignments. The draft assignment plan has been issued for two further audits, one of which has been delayed due to the absence of the Finance Services Manager and planning work is underway on a further audit.

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 31 overdue recommendations, of which 24 (77%) are overdue by more than three months. Sixteen of these (52%) are classified as high or medium risk and further details are provided in **Appendix B**.

3.3 Two internal audit reports have been finalised since the last committee and copies of the reports are provided at **Appendix C (i)** and **Appendix C (ii)**.

3.4 The Committee's role includes approving any amendments to the Internal Audit Plan during the financial year. No changes have been proposed since the last meeting.

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 2016/17 audit plan. Delivery of the plan to date has been affected by the absence of the Financial Services Manager but resources will be focused upon delivering the remainder of the plan in the second half of the financial year.

**Previous report(s): Internal Audit Plan 2016/17 (10/03/2016)
Progress and Performance Update (27/07/2016)
Progress and Performance Update (22/09/2016)**

Information Issued Under Sensitive Issue Procedure: N

Ward Members Notified: N

Appendices:

- A. Internal Audit Update – November 2016**
- B. Outstanding Audit Recommendations**
- C. (i) Internal Audit Report – Treasury Management 2016/17
(ii) Internal Audit Report – Absence Management 2016/17**