
REPORT TO THE GOVERNANCE & AUDIT COMMITTEE
MEETING ON: 19th November 2015

Status: For information & decision
Title: Internal Audit – progress and performance update
Originator: Trevor Croote – Audit Manager
Where from: SMT / 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.
- 1.2 Members are invited to suggest any amendments to the audit plan that they may consider necessary.

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 30th October 2015, 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 57% of the plan has been delivered to draft report stage and fieldwork is underway on a further assignment.
- 3.2 Two audit reports have been finalised since the last committee (see Table 1) and copies of the relevant executive summaries are provided at **Appendix B**.

| Table 1. Audits finalised since the last meeting. | | |
|--|-----------------------|---------------|
| Assignment | Audit assurance level | Appendix ref. |
| Licensing | Substantial | B(i) |
| Environmental Services Contract Review (1) – Initiation Stage. | Substantial | B(ii) |

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. No changes have been made to the plan since the last meeting.

4. Outstanding recommendations

4.1 Monitoring the implementation of audit recommendations and holding officers to account for any delays is an important function of this committee. There are currently 34 overdue recommendations. **Appendix C** provides further details of all high and medium risk recommendations overdue for more than three months.

5 Equality Impact Assessment

5.1 Not applicable in this context.

6 Conclusions

6.1 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 all reports finalised since the last meeting have a 'substantial' 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)

Information Issued Under Sensitive Issue Procedure: N

Ward Members Notified: N

Appendices:

A. Internal Audit Update – November 2015

B(i). Licensing

B(ii). Environmental Services Contract Review (1) – Initiation Stage

C. Outstanding Audit Recommendations