
REPORT TO THE GOVERNANCE & AUDIT COMMITTEE
MEETING ON: 25th July 2018

Status: For information
Title: Internal Audit – progress and performance update
Originator: Trevor Croote – Audit Manager
Where from: CMT / LGSS Internal Audit
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 2018/19 plan up to 5th July 2018, the latest practical date for reporting to the committee.

3 Progress against the agreed 2018/19 Audit Plan

3.1 **Appendix A** summarises progress against the plan together with the latest available performance information and key audit findings. At the time of writing, 31% of the agreed plan is either complete or in progress.

3.2 A change of reporting format has been agreed for 2018/19 meaning that a summary of audit findings is included in the progress report. Full reports will only be provided in respect of any future audits with 'limited' or 'no assurance' ratings. This should help to focus attention and resources on the areas of highest importance.

3.3 Monitoring the implementation of audit recommendations and holding officers to account for any delays is an important function of this committee. There are currently 18 overdue recommendations, of which eight are overdue by more than three months. Of these, five are classified as essential or important and further details are provided in **Appendix B**.

3.4 The Committee's role includes approving any amendments to the Internal Audit Plan during the financial year. For reasons of timeliness and efficiency the Committee has previously agreed that any proposed amendments can be approved by the Head of Finance and Corporate Services (S151 Officer) in

consultation with the Chairman. No amendments to the 2018/19 Audit Plan are recommended at this time.

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 2018/19 audit plan and all reports finalised since the last Committee meeting.

Previous report(s): Internal Audit Plan 2018/19 (07/03/2018)

Information Issued Under Sensitive Issue Procedure: N

Ward Members Notified: N

Appendices:

A Internal Audit Update – July 2018

B Outstanding Audit Recommendations