
REPORT TO THE GOVERNANCE & AUDIT COMMITTEE
MEETING ON: 14th November 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 25th October 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, 63% of the agreed plan is either complete or in progress.
- 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 nine overdue recommendations, of which eight are overdue by more than three months. Of these, three are classified as high or medium priority and further details are provided in **Appendix B**.
- 3.3 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. There have been no changes to the plan 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 2018/19 audit plan and all reports finalised since the last Committee meeting.

**Previous report(s): Internal Audit Plan 2018/19 (07/03/2018)
Internal Audit Update (25/07/2018)
Internal Audit Update (11/09/2018)**

Information Issued Under Sensitive Issue Procedure: N

Ward Members Notified: N

Appendices:

- A Internal Audit Update – November 2018**
- B Outstanding Audit Recommendations**