

Committee: PERFORMANCE & AUDIT COMMITTEE

Agenda Item

Date: 19 May 2016

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**Title: Internal Audit Progress Report,
30 January to 06 May 2016**

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Item for Information

Summary

1. To report to the Performance & Audit Committee details of work undertaken by Internal Audit since the last report to the Performance & Audit Committee on 11 February 2016 and to provide an update on implemented and outstanding internal audit recommendations.

Recommendations

2. That the Internal Audit Progress Report (30 January to 06 May 2016) be noted

Financial Implications

3. None. There are no costs associated with the recommendations.

Background Papers

4. None

Impact

- 5.

Communication/Consultation	The Internal Audit Work Programmes 2015/16 and 2016/17 referred to in this report have been approved by the Corporate Management Team and endorsed by the Performance & Audit Committee.
Community Safety	none
Equalities	none
Health and Safety	none
Human Rights/Legal Implications	none
Sustainability	none

Ward-specific impacts	none
Workforce/Workplace	none

Situation

6. The purpose of this report is to provide management and members with:
- i) Details of the work completed by Internal Audit since the last report to the Performance and Audit Committee at its meeting 11 February 2016;
 - ii) Performance against the Internal Audit Work Programme 2015/16;
 - iii) Performance against the Internal Audit Work Programme 2016/17;
 - iv) Details of risk level 3 and 4 highest priority recommendations implemented since the last report to Members;
 - v) Details of any recommendations not implemented within the agreed timescale.

Work Undertaken by Internal Audit 30 January to 06 May 2016

7. Since the last report to the Committee:
- i) Between 30 January to 06 May 2016, 8 audits from the 2015/16 audit programme were completed and Final Reports issued with a total of 15 recommendations made. All final audit reports issued have been copied to Performance & Audit Committee Members and are available on the Council's Intranet. A summary of 2015/16 final reports issued is presented at Appendix A(i);
 - ii) There are currently 6 audits from the 2015/16 audit programme to be completed. It is expected all will be completed by 31 May 2016
 - iii) Between 01 April to 06 May 2016 work has started on 4 audits from the 2016/17 Audit Programme; progress on the 2016/17 programme is presented at Appendix A (ii).

Recommendations Implemented 30 January to 06 May 2016

8. There are 8 risk level 3 and level 4 recommendations which have been implemented in this period; a summary is presented at Appendix A (iii).

Recommendations Not Implemented by due date at 06 May 2016

9. As of 06 May 2016, there are no recommendations reported in Covalent as not being implemented in accordance with their agreed due dates.

Risk Analysis

10.

Risk	Likelihood	Impact	Mitigating actions
The issues highlighted in the internal audit reports are not acted upon	1 Action is already being taken towards the implementation of the recommendations contained in the reports.	2 There would be varying levels of impact from non-implementation of recommendations given the significance of the control risks identified.	Internal audit reports are followed up to ensure compliance. There are escalation procedures in the event of non compliance

1 = Little or no risk or impact

2 = Some risk or impact – action may be necessary.

3 = Significant risk or impact – action required

4 = Near certainty of risk occurring, catastrophic effect or failure of project.