Committee:	Governance, Audit and Performance Committee	Date:
		Thursday, 26 September 2019
Title:	Internal Audit Progress Report 01 May - 31 August 2019	
Report Author:	Sheila Bronson, Audit Manager sbronson@uttlesford.gov.uk	

Summary

1. To report to the Governance, Audit & Performance Committee details of work undertaken by Internal Audit since the last report to the Committee on 30 May 2019 and to provide an update on implemented and outstanding internal audit recommendations

Recommendations

2. That the Internal Audit Progress Report 01 May to 31 August 2019 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 Programme 2018/19 and 2019/20 referred to in this report have been approved by the Corporate Management Team and endorsed by the Governance, Audit & Performance 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 Governance, Audit & Performance Committee at its meeting 30 May 2019;

    ii) Performance against the Internal Audit Work Programme 2018/19;

    iii) Performance against the Internal Audit Work Programme 2019/20;

    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 01 May to 31 August 2019

7. Since the last report to the Committee:

    i)   Between 01 May to 31 August 2019, 10 of the remaining 11 audits from the 2018/19 audit programme were completed and final reports issued with a total of 25 recommendations made; the remaining audit of Budgets 2018/19 is awaiting final agreement with auditees on recommendations and is expected to be completed and final report issued by the date of this meeting;

    ii) Between 01 May to 31 August 2019, 1 audit from the 2019/20 audit programme has been completed and final report issued, no recommendation were made;

    iii) All final audit reports issued have been copied to Governance, Audit & Performance Committee Members and are available on the Council's Intranet. A summary of final reports issued is presented at Appendix A (i);

    iv) Between 01 May and 31 August 2019 work has started on 11 audits from the Internal Audit Work Programme 2019/20. Progress on the 2019/20 programme is presented at Appendix A (ii).

Recommendations Implemented 01 May to 31 August 2019

8. Eleven level 3 or level 4 recommendations were implemented during this period; a summary is presented at Appendix A (iii).

Recommendations Not Implemented by due date at 31August 2019

9. As of 31 August there are no recommendations reported in Pentana 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.