

**Committee:** Governance, Audit and Performance Committee  
**Title:** Internal Audit Progress Report 01 September to 15 December 2019  
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## 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 26 September 2019 and to provide an update on implemented and outstanding internal audit recommendations.

## Recommendations

2. That the Internal Audit Progress Report 01 September to 15 December 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	none

Implications	
Sustainability	none
Ward-specific impacts	none
Workforce/Workplace	none

## Situation

6. The purpose of this report is to provide management and members with details of:
  - i) Work completed by Internal Audit since the last report to the Governance, Audit & Performance Committee at its meeting 26 September 2019;
  - ii) Performance against the Internal Audit Work Programme 2018/19;
  - iii) Performance against the Internal Audit Work Programme 2019/20;
  - iv) Risk level 3 and 4 highest priority recommendations implemented since the last report to Members;
  - v) Any recommendations not implemented within the agreed timescale.

## Work Undertaken by Internal Audit 01 September to 15 December 2019

7. Since the last report to the Committee:
  - i) Between 01 September and 15 December 2019, the remaining audit from the 2018/19 audit programme was completed and final report issued with a total of 2 recommendations made.
  - ii) Between 01 September and 15 December 2019, 7 audits from the 2019/20 audit programme have been completed and final reports issued with a total of 17 recommendations being 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 September and 15 December 2019 work has started on 8 audits from the Internal Audit Work Programme 2019/20. Progress on the 2019/20 programme is presented at Appendix A (ii).

## Recommendations Implemented 01 September to 15 December 2019

8. Nine 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 15 December 2019**

9. As of 15 December 2019 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.