

<b>Committee:</b>	Governance, Audit and Performance	<b>Date:</b>	8 February 2018
<b>Title:</b>	Internal Audit Progress Report, 04 November 2017 to 26 January 2018		
<b>Report Author:</b>	Sheila Bronson, Internal Audit Manager, 01799 510610	<b>Item for decision:</b>	No

---

## 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 16 November 2017 and to provide an update on implemented and outstanding internal audit recommendations.

## Recommendations

2. That the Internal Audit Progress Report (04 November 2017 to 26 January 2018) 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 2017/18 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 28 September 2017;
  - ii) Performance against the Internal Audit Work Programme 2016/17;
  - iii) Performance against the Internal Audit Work Programme 2017/18;
  - 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 (04 November 2017 to 26 January 2018)**

7. Since the last report to the Committee:
- i) One audit from the 2016/17 audit programme has been completed and final report issued with a total of 3 recommendations made. There is currently 1 audit from the 2016/17 audit programme to be concluded, this audit was assigned to the Internal Audit Manager who has had to delay audit work as other corporate work has taken priority.
  - ii) Between 04 November 2017 to 26 January 2018, 5 audits from the 2017/18 audit programme were completed and final reports issued with a total of 21 recommendations 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 04 November 2017 to 26 January 2018 work has started 4 audits from the 2017/18 Audit Programme; progress on the 2017/18 programme is presented at Appendix A (ii).

### **Recommendations Implemented 04 November 2017 to 26 January 2018**

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

### **Recommendations Not Implemented by due date at 26 January 2018**

9. As of 26 January 2018, 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.