

Committee: Governance, Audit & Performance Committee **Date:** 17 May 2018
Title: Internal Audit Progress Report,
27 January to 30 April 2018
Author: Sheila Bronson, Internal Audit Manager 01799 510610 **Item for decision:** 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 08 February 2018 and to provide an update on implemented and outstanding internal audit recommendations.

Recommendations

2. That the Internal Audit Progress Report (27 January to 30 April 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 08 February 2018;
 - ii) Performance against the Internal Audit Work Programme 2017/18;
 - iii) Initial audit work started from the draft Internal Audit Work Programme 2018/19 ;
 - 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 (27 January to 30 April 2018)

7. Since the last report to the Committee:
 - i) Between 27 January to 30 April 2018, 7 audits from the 2017/18 audit programme were completed and final reports issued with a total of 14 recommendations made;
 - ii) 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);
 - iii) There are currently 4 audits from the 2017/18 audit programme to be completed. It is expected 3 will be completed by 31 May 2018. Due to unplanned resource issues, completion of 1 audit from the 2017/18 audit programme may be delayed beyond 31 May 2018 and 4 audits planned for 2017/18 have been carried forward to the 2018/19 audit programme. Progress on the 2017/18 programme is presented at Appendix A (ii);
 - iv) Between 01 April to 30 April 2018 work has started on 3 audits from the draft Internal Audit Work Programme 2018/19.

Recommendations Implemented 27 January to 30 April 2018

8. There are 16 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 30 April 2018

9. As of 30 April 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.