

Regulation, Audit & Accounts Committee

20 January 2020

Internal Audit Progress Report – December 2019

Report by Head of Southern Internal Audit Partnership

Executive Summary

The purpose of this paper is to provide the Regulation, Audit & Accounts Committee with an overview of internal audit activity against assurance work completed in accordance with the approved audit plan and to provide an overview of the status of 'live' reports.

Recommendation

The Committee notes the Internal Audit Progress report for the period to 31 December 2019 as attached.

1. Introduction

- 1.1 This report provides an overview of internal audit activity against assurance work completed in accordance with the approved audit plan and to provide an overview of the outstanding recommendations.

2 Background

- 2.1 Under the Accounts and Audit (England) Regulations 2015, the Council is responsible for:
- ensuring that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of functions and includes arrangements for the management of risk; and
 - undertaking an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards and guidance.
- 2.2 In accordance with proper internal audit practices (Public Sector Internal Audit Standards), the Chief Internal Auditor is required to provide a written status report to the Regulation, Audit & Accounts Committee, summarising:
- The status of 'live' internal audit reports (outstanding recommendations);
 - an update on progress against the annual audit plan;
 - a summary of internal audit performance, planning and resourcing issues; and
 - a summary of significant issues that impact on the Chief Internal Auditor's annual opinion
- 2.3 Appendix A summarises the activities of internal audit for the period up to 31 December 2019. The approved audit plan includes a provision for reactive and proactive fraud work.

3. Resource Implications and Value for Money

3.1 None arising directly from this report

4. Equality Duty.

4.1 An Equality Impact Report is not required for this decision as report dealing with internal or procedural matters only.

5. Risk Management Implications

5.1 There are risks associated with services not addressing key management actions arising from the audit findings. Follow up audit review will be undertaken to ensure that agreed actions have been implemented. A report detailing the status of high priority management actions will be presented to each meeting of this Committee for monitoring to ensure that key risks are addressed on a timely basis.

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Appendices

Appendix A - Annual Internal Audit Progress Report – December 2019

Background Papers

None