



REPORT of INTERIM DIRECTOR OF RESOURCES

**to
AUDIT COMMITTEE
2 FEBRUARY 2017**

INTERNAL AUDIT - PROGRESS REPORT (JANUARY 2017)

1. PURPOSE OF THE REPORT

- 1.1 To report completed audits together with the assurance levels, audits that are currently work in progress and any deviances to, or slippage, on the Internal Audit Plan 2016 / 17.
- 1.2 To report any areas of concern.

2. RECOMMENDATIONS

- (i) that the progress against the 2016 / 17 Internal Audit Plan is noted.
- (ii) that Members comment on the progress on the 2016 /17 Internal Audit Plan including the completed audits.

3. SUMMARY OF KEY ISSUES

- 3.1 This report is for Members' information.
- 3.2 Details of the progress to date against the 2016 / 17 Internal Audit Plan are attached at **APPENDIX 1** to this report.
- 3.3 The following audits have been completed since the previous Audit Committee:
 - Flooding;
 - Housing Benefit;
 - Council Tax and National Non Domestic Rates.

4. CONCLUSION

- 4.1 Audit work will continue to be focussed on areas of financial and corporate importance, however deviances from the Audit Plan arise. The Audit Committee will continue to be informed of all significant changes.

5. IMPACT ON CORPORATE GOALS

5.1 The work of Internal Audit directly supports the following Corporate Goal:

- To be an organisation which delivers good quality, cost effective and valued services in a transparent way.

6. IMPLICATIONS

- (i) **Impact on Customers** – No implications arising from this report.
- (ii) **Impact on Equalities** – No implications arising from this report.
- (iii) **Impact on Risk** – Governance and fraud risks remain, although the current scope for Internal Audit to provide assurance is limited. Audit Committee Members will need to continue to understand the risks faced by the Council and the nature of assurance work, and consider all possible sources of assurance in order to be in a position to provide Council with an opinion on assurance. Corporate risks are also reported to the Audit Committee and performance staff support managers in identifying and managing service risks to understand their impact on the Council, to track progress of improvements and to ensure an accurate position is reflected in the Annual Governance Statement.
- (iv) **Impact on Resources (financial)** – No implications arising from this report.
- (v) **Impact on Resources (human)** – No implications arising from this report.
- (vi) **Impact on the Environment** – No implications arising from this report.

Background Papers: None.

Enquiries to:

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