



REPORT of DIRECTOR OF RESOURCES

**to
AUDIT COMMITTEE
26 MARCH 2018**

INTERNAL AUDIT UPDATE

1. PURPOSE OF THE REPORT

- 1.1 This report provides an update on progress to date of the following aspects of Internal Audit:
- work completed and any deviances to, or slippage, on the Internal Audit Plan 2017 / 18;
 - implementation of recommendations raised by Internal Audit;
 - the revised Strategic Internal Audit Plan 2018 – 2021.

2. RECOMMENDATIONS

- (i) that the progress against the 2016 / 17 Internal Audit Plan (**APPENDIX A**) is reviewed and commented on;
- (ii) that the Internal Audit Follow-up of Recommendations (**APPENDIX B**) is reviewed and commented on;
- (iii) that the Strategic Internal Audit Plan 2017 – 2020 (**APPENDIX C**) is reviewed and commented on.

3. SUMMARY OF KEY ISSUES

3.1 2017/18 Internal Audit Progress report

- 3.1.1 Details of the progress to date against the 2017/18 Internal Audit Plan are attached at **APPENDIX A** to this report.

3.2 Internal Audit Follow-Up of Recommendations

- 3.2.1 Details of the progress to date with regard to the implementation of recommendations raised by Internal Audit are attached at **APPENDIX B** to this report. Members are advised that Andrew Barnes, Senior Manager from BDO LLP will be in attendance to present the report.

3.3 Strategic Internal Audit Plan 2018 - 2021

- 3.3.1 Internal Audit is required to prepare a risk based audit plan which takes account of the adequacy and outcomes of the Authority's assurance processes.
- 3.3.2 Following the appointment of BDO LLP as the Council's Internal Audit Service provider, they have been working with the Corporate Leadership Team and Level two managers to develop the 2017 / 18 Internal Audit Plan as shown in **APPENDIX C**. Initial views have also been sought from the Chairman of the Audit Committee.

4. CONCLUSIONS

- 4.1 This report updates Audit Committee Members on matters relating to Internal Audit.

5. IMPACT ON CORPORATE GOALS

- 5.1 The report links to the Maldon District Council goal of 'Delivering good quality, cost effective and valued services'.

6. IMPLICATIONS

- (i) **Impact on Customers** – None.
- (ii) **Impact on Equalities** – None.
- (iii) **Impact on Risk** – None.
- (iv) **Impact on Resources (financial)** – None.
- (v) **Impact on Resources (human)** – None.
- (vi) **Impact on the Environment** – None.

Background papers: None.

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