

AUDIT COMMITTEE - 27 SEPTEMBER 2018

PART 1 - DELEGATED

7. INTERNAL AUDIT PROGRESS REPORT DoF

1 Summary

1.1 This report gives details of the progress made in delivering the internal audit plan and implementing the recommendations of the internal auditor.

2 Details

2.1 The Shared Internal Audit Service (SIAS) latest Progress Report is attached. Also attached are Appendices 3-9 to the SIAS report showing the outstanding recommendations log with details and actions completed since the last report to this Committee.

2.2 The Client Audit Manager (SIAS) would like draw attention to the following points:

- 33% of the plan days for the year have been completed to 7 September against a target of 35%.
- 13% of audits are at draft report stage against a target of 17%. The difference represents one project (Agency Spend from the Shared Services Plan) which is slightly behind schedule but is expected to be completed by the end of September.
- The actual and targets are less than the pro-rata figures due to the profiling of audits through the year. Appendix 2 of the SIAS report illustrates that work is complete / in-progress on audits that were expected to have started by now.
- There are no changes to the Approved Annual Internal Audit Plan to bring before this committee.
- The revised Audit Charter 2018/19 is attached at Appendix 3 of the SIAS report where section 8.3 has been amended to reflect the oversight role of the Audit Committee on governance, risk and control compared to the unapproved version of the Charter which stated that the Committee were responsible for these elements.
- Updates on the status of outstanding internal audit recommendations have been received from all action owners and generally demonstrate good progress in implementing agreed actions
- There are three recommendations where extensions have proposed by officers (as per section 2.5) with the details note in Appendices 4 to 7 of the SIAS report.

3 Options and Reasons for Recommendations

3.1 The recommendations allow the internal audit log to be updated.

4 Policy/Budget Reference and Implications

4.1 The recommendations in this report are within the Council’s agreed policy and budgets.

5. Financial, Legal, Equal Opportunities, Staffing, Environmental, Community Safety, Public Health, Customer Services Centre, Communications & Website, Risk Management and Health & Safety Implications

5.1 None specific.

6. Recommendation

6.1 That: the Committee note and agree the revisions to the Internal Audit Recommendations Log and agree the changes to the implementation date for recommendations for the reasons set out in Progress report.

Report prepared by: Alison Scott, Head of Finance.

Data Quality

Data sources:

SIAS Audit Update Report

SIAS

Data checked by:

Client Audit Manager (PSIAS).

Data rating:

| | | |
|----------|-------------------|---|
| 1 | Poor | |
| 2 | Sufficient | |
| 3 | High | √ |

Background Papers

None

APPENDICES / ATTACHMENTS

PSIAS Audit Update Report