

## INTERNAL AUDIT PROGRESS REPORT

### Audit Committee - 8 January 2019

Report of	Audit Manager
Status	For Consideration
Key Decision	No

---

**Executive Summary:** The attached report (appendix A) is our second progress report to the Committee and details the progress (to December) towards completing the 2018/19 Audit Plan. Following adoption of a new format for reporting during the last meeting (October) this report also provides a broader update on the service, including developments in the service following appointment of the Interim Audit Manager (Chief Audit Executive) in August 2018.

---

Portfolio Holder	Cllr. John Scholey
Contact Officers	Russell Heppleston, Ext. 7053 Adrian Rowbotham, Ext. 7153

---

#### Recommendation to Audit Committee:

- a) That the Internal Audit Progress Report (appendix A) is noted
- 

**Reason for recommendation:** Reporting the outcomes of the internal audit service is a requirement under the Public Sector Internal Audit Standards. As those charged with governance, the Audit Committee is required through its Terms of Reference to provide oversight of the internal audit service.

---

#### Introduction and Background

- 1 The Audit Committee receives regular updates from the Internal Audit partnership. Principally the focus on these updates is to track progress, findings, and key insights from delivery of the Internal Audit Plan. The Committee provide a key oversight role, and as those charged with governance, must be satisfied that the Council is operating effective internal control, risk and governance processes.
- 2 Following the appointment of a new Interim Audit Manager (Chief Audit Executive) in August 2018, the Committee agreed to adopt an updated and more integrated progress report. This report not only outlines progress against the audit plan, but also provides greater details on the development of the audit service, and the broader assurance and value provided by the service.

## **Key Implications**

### Financial

The Internal Audit Partnership is responsible for delivering the audit service. Delivery of the plan is already approved within the Council's budget and so requires no new funding to be delivered.

### Legal Implications and Risk Assessment Statement

There are no legal implications associated with this decision.

We present this report for information only and so it has no direct risk management implications.

### Equality Assessment

The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

## **Conclusions**

This report provides Members with an update on the progress to date on the delivery of the 2018/19 Internal Audit Plan. It also provides a broader update on the audit service since our last report in October 2018.

### **Appendices**

Appendix A - Internal Audit Progress Report  
(January 2019)

### **Background Papers**

The previous update was reported to the Audit Committee in October 2018 and is publically available on the Council's [website](#).

**Adrian Rowbotham**  
**Chief Finance Officer**