

INTERNAL AUDIT UPDATE REPORT

Audit Committee - 17 September 2019

Report of	Audit Manager
Status	For Consideration
Key Decision	No

Executive Summary: The report provides Members of the Audit Committee with an update on the Audit Partnership, including Internal Audit activity, service developments and progress towards delivery of the 2019/20 Audit Plan.

Portfolio Holder	Cllr Matthew Dickins
Contact Officer	Russell Heppleston, Ext. 7053 Adrian Rowbotham, Ext. 7153

Recommendation to Audit Committee: That the Internal Audit Update 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, support and challenge to gain assurance over the effectiveness of internal control, risk management and governance.

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 the Interim Audit Manager (Chief Audit Executive) in August 2018, the Audit Committee has also been kept abreast of service developments, improvements, and plans to maximise the value provided through the Partnership.

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.

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 Audit Partnership, including Internal Audit activity, service developments and progress towards delivery of the 2019/20 Audit Plan.

Appendices

Appendix A - Internal Audit Update Report
(September 2019)

Background Papers

The previous update was reported to the Audit Committee in July 2019 and is publically available on the Council's [website](#).

Russell Heppleston - Audit Manager

Adrian Rowbotham - Chief Finance Officer