

## **Internal Audit Progress Report**

### **Purpose**

- 1.1 The progress report attached at Appendix 1 provides the Committee with an overview of the output from Internal Audit assurance work for the period 17 October 2019 to 28 January 2020.
- 1.2 The internal audit plan is constructed to ensure that it delivers against the Public Sector Internal Audit Standards (PSIAS) and the requirement to produce an annual Head of Internal Audit opinion on the Council's internal control environment.

### **Recommendations**

- 2.1 To note the progress being made by Internal Audit on the 2019/20 plan, including brought forward work from 2018/19 in the report at Appendix 1.
- 2.2 To review the control issues being raised by Internal Audit and management's response to the risks.
- 2.3 To review the progress being made by management in respect of the implementation of internal audit recommendations.

### **Reasons**

- 3.1 The Audit and Accounts Committee is responsible for providing assurance to the Council on the effectiveness of its governance arrangements, its risk management framework and the internal control environment. The work of Internal Audit supports Committee in providing this assurance.

### **Supporting information**

- 4.1 The Audit and Accounts Committee considered and approved the Internal Audit Annual Plan for financial year 2019/20 at its meeting on 27 March 2019.
- 4.2 By its nature, the internal audit plan must be flexible, to take account of changes in the Council's risks.

- 4.3. At its meeting on 6 November 2019, this Committee requested that the Acting Head of Democracy attends the next meeting to provide an update on progress with the implementation of recommendations arising from the audit review of the Coroners Service

### **Public/stakeholder engagement**

- 5.1 None

### **Other options**

- 6.1 None

### **Financial and value for money issues**

- 7.1 The Council's partnership contribution for 2019/20 is £478,530.

### **Legal implications**

- 8.1 None

### **Other significant implications**

- 9.1 None

**This report has been approved by the following people:**

<b>Role</b>	<b>Name</b>	<b>Date of sign-off</b>
<b>Legal Finance Service Director(s) Report sponsor Other(s)</b>	Director of Financial Services	28 January 2020

<b>Background papers:</b>	Internal Audit Plan 2019/20 – Audit & Accounts Committee 27 March 2019
<b>List of appendices:</b>	Appendix 1 – Internal Audit Progress Report