

## **INTERNAL AUDIT PLAN 2018/19 and PROGRESS REPORT 2017/18**

### **SUMMARY**

- 1.1 We have developed a risk based Internal Audit work Plan which incorporates what we feel is sufficient work to enable Internal Audit to provide an opinion on the adequacy of the Council's overall control environment. The audit work planned for 2018/19 is reported at Appendix 1 and our performance against the Audit Plan 2017/18 is reported at Appendix 2.

### **RECOMMENDATION**

- 2.1 To consider and approve the Internal Audit Annual Plan for financial year 2018/19, as set out in Appendix 1.
- 2.2 To note and review progress to date on 2017/18 planned work, and scrutinise those recommendations not yet implemented, to determine whether Members consider the reasonableness of timescales submitted by management, for implementation of recommendations raised and whether officers should be required to provide the committee with more detailed explanations of the action status.

### **REASONS FOR RECOMMENDATION**

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

To provide Members with information to enable effective scrutiny of a key element of the corporate governance arrangements at the Council.

### **SUPPORTING INFORMATION**

- 4.1 Appendix 1 – Internal Audit Plan 2018/19 – proposal of areas for audit work in 2018/19.

Appendix 2 – Progress report is intended to provide members with an overview of the output from Internal audit assurance work and the implementation status of all agreed actions to address the control weaknesses highlighted by audit recommendations.

### **OTHER OPTIONS CONSIDERED**

5.1 Not Applicable

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

<b>Legal officer</b> <b>Financial officer</b> <b>Human Resources officer</b> <b>Service Director(s)</b> <b>Other(s)</b>	Jacinta Fru – Audit Manager
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<b>For more information contact:</b>  <b>Background papers:</b> <b>List of appendices:</b>	Jacinta Fru 01332 643283 e-mail Jacinta.fru@centralmidlandsaudit.co.uk None Appendix 1 – Audit Plan Report 2018/19 Appendix 2 – Internal Audit Progress Report Appendix A - Assurance Categories Appendix B - Moderate risk control Issues Raised Appendix C - Moderate risk recommendations Appendix D – Markets Report 2013-14
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<b>IMPLICATIONS</b>
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**Financial and Value for Money**

1.1 N/A

**Legal**

2.1 N/A

**Personnel**

3.1 N/A

**Equalities Impact**

4.1 N/A

**Health and Safety**

5.1 N/A

**Environmental Sustainability**

6.1 N/A

**Asset Management**

7.1 N/A

**Risk Management**

8.1 N/A

**Corporate objectives and priorities for change**

9.1 N/A