

## Head of Internal Audit Update

### **Audit Committee**

**Date: 4<sup>th</sup> November 2014**

Author: Head of Internal Audit

Wards: None

Locality Affected: None

Parishes Affected: None

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### **1. Purpose and Reasons**

- 1.1 To present Members with a summary of the main issues arising from the Internal Audit reports finalised since the Audit Committee meeting in September 2014, to update Members with regard to progress against the annual internal audit plan and other key issues.
- 1.2 The Council's Audit Committee has a strategic role to ensure that the Council's assurance framework is operating effectively. To this end it should seek assurance that key areas that contribute to this framework are operating properly.
- 1.3 The Council's Internal Audit section is a key component of the assurance framework and therefore it is essential that this Committee monitor its performance against the annual plan along with the implementation of agreed recommendations by Client departments.

### **2. Recommendations**

The Committee is recommended to:

- 2.1 It is recommended that the contents of the report be noted.

### **3. Detail**

Reports Issued

- 3.1 Details of Internal Audit reports finalised since the September 2014 Audit Committee are set out in Appendix 1. The appendix sets out the key audit recommendations made along with the overall risk assessment to the Council.

Progress on completion of Internal Audit Plan 2014/15

- 3.2 The progress made against the 2014/15 audit plan is set out in Appendix 2.
- 3.3 To date 51% of the number of audits in the Annual Internal Audit plan has been completed against a target of 56% as at the end of October 2014.

Risk Management

- 3.4 The Council's Risk Manager has been moved to the Internal Audit section for a temporary period whilst the support services reorganisation/restructure is being completed.

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Further information on the subject of this report can be obtained from Nick Hobbs,  
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#### Internal Audit staffing

One of the section's Senior Auditors has successfully applied for another job, Finance Manager, Housing, Treasury and Growth and will therefore be leaving the section in December.

#### Counter fraud fund bid

- 3.5 We are still waiting to hear whether we have been successful in our bid to the DCLG for Counter Fraud funding. It is anticipated that a decision will be made in the next few weeks.

### **4. Alternative Options**

- 4.1 Not Applicable

### **5. Implications, Diversity Impact Assessment and Risk Management**

#### Financial and Procurement Implications

- 5.1 There are no direct financial implications arising from this report.

#### Legal and Human Rights Implications

- 5.2 Internal Audit is a statutory requirement of the Accounts and Audit Regulations 2011. The Internal Audit service also provides assurance to the Director of Finance regarding the requirements of Section 151 of the Local Government Act 1972.

#### All Other Implications (including Staff, Sustainability, Health, Rural, Crime and Disorder)

- 5.3 None

#### Links to One Swindon, Strategic Objectives, Plans and Policies

- 5.4 Internal Audit's remit is to examine the adequacy of the Council's governance, risk management and internal controls. Effective systems of governance, risk management and internal control within the Council will help to ensure that the objectives set out in One Swindon and the Council's Corporate Strategy is achieved.

#### Diversity Impact Assessment

- 5.5 None

#### Risk Management

- 5.6 Potential risks to the Council are identified in the individual audit reports summarised in Appendices 1 and 2.

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### **6. Consultees**

- 6.1 The Board Director: Resources (Section 151 Officer) and Director of Law and Democratic Services (Monitoring Officer) are consulted in respect of all reports.
- 6.2 All Heads of Service, Board Directors and Members who have contributed to individual audits during the course of 2014/15.

### **7. Background Papers**

- 7.1 None

### **8. Appendices**

Appendix 1 – Internal Audit Reports finalised since the September 2014 Audit Committee.

Appendix 2 – Progress against the Internal Audit plan 2014/15