

## Head of Internal Audit Update

### **Audit Committee**

**Date: 16<sup>th</sup> April 2015**

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 April 2015, 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 April 2015 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 83% of the number of audits in the Annual Internal Audit plan was completed against a target of 94% as at the end of March 2014. More detail regarding the work carried out during 2014/15 is included in the Head of Internal Audit's annual report which was also presented to the Audit Committee meeting in June 2015.

Progress on completion of Internal Audit Plan 2015/16

- 3.3 Details of audits finalised since the April Audit Committee meeting are set out in Appendix 1. Appendix 2 sets out progress against the 2015/16 plan currently 10% of the number of the audits have been completed against a target of 12%.

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Further information on the subject of this report can be obtained from Nick Hobbs,  
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#### Risk Management

- 3.4 Internal Audit continues to provide cover for the risk management function whilst the appointment process is gone through to find a replacement for the previous Risk Manager.

### **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 2015. 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 are 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.

### **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.

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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 April 2015 Audit Committee.

Appendix 2 – Progress against the Internal Audit plan 2015/16