

**Report To:** Corporate Governance Committee  
**Date of Meeting:** 26 September 2018  
**Lead Member / Officer:** Lisa Lovegrove – Chief Internal Auditor  
**Report Author:** Lisa Lovegrove – Chief Internal Auditor  
**Title:** Internal Audit Update

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**1. What is the report about?**

This report provides an update for Corporate Governance Committee on Internal Audit's latest progress in terms of its service delivery, assurance provision, reviews completed, performance and effectiveness in driving improvement.

**2. What is the reason for making this report?**

To provide information on the work carried out by Internal Audit since the last Committee meeting. It allows the Committee to monitor Internal Audit's performance and progress as well as providing summaries of Internal Audit reports so that the Committee can receive assurance on other Council services and corporate areas.

**3. What are the Recommendations?**

The Committee considers the report content, assesses Internal Audit's progress and performance, and decides whether it needs any further assurance on audit reports.

**4. Report details**

The report provides an update as at September 2018 on:

- Internal audit reports recently issued i.e. Catering Services;
- Progress on Internal Audit work to date in 2018-19;
- Progress on counter fraud work;
- Results of the National Fraud Initiative 2016-17 exercise; and
- Update on Internal Audit performance against set standards.

There will also be a verbal update on progress with the review against the CIPFA Good Practice for Audit Committees.

**5. How does the decision contribute to the Corporate Priorities?**

There is no decision required with this report. There is no direct contribution to the Corporate Priorities, but some projects in the audit plan will review Corporate Priority areas and will provide assurance on their delivery.

**6. What will it cost and how will it affect other services?**

Not applicable - there is no decision or costs attached to this report.

**7. What are the main conclusions of the Well-being Impact Assessment?**

Not applicable - this report does not require a decision or proposal for change.

**8. What consultations have been carried out with Scrutiny and others?**

Not required.

**9. Chief Finance Officer Statement**

There are no financial implications attached to this report.

**10. What risks are there and is there anything we can do to reduce them?**

The work of internal audit gives assurance to the council on the adequacy and effectiveness of controls in place to manage and mitigate risks.

**11. Power to make the Decision**

Not applicable - there is no decision required with this report.