

Report to	Corporate Governance & Audit Committee
Date of meeting	22 January 2020
Lead Member / Officer	Lisa Lovegrove – Chief Internal Auditor
Report author	Lisa Lovegrove – Chief Internal Auditor
Title	Internal Audit Update

1. What is the report about?

This report provides an update for Corporate Governance & Audit Committee on Internal Audit's latest progress in terms of its service delivery, assurance provision, reviews completed, performance and effectiveness in driving improvement. It also includes an update on progress with the CIPFA Good Practice for Audit Committees.

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?

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

4. Report details

Appendix 1 report provides an update as at 31 December 2019 on:

- Internal audit reports recently issued;

- Progress on Internal Audit work to date;
- Progress on implementing agreed actions from assurance projects;
- Counter fraud update;
- Update on Internal Audit performance against set standards; and
- Update on progress with the CIPFA Good Practice for Audit Committees.

Appendix 2 report provides a list of the overdue internal audit actions as at 31 December 2019 as recorded on Verto (performance management system) along with their status and the latest service progress update.

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

There is no decision required with this report. There is no direct contribution to 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 the 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.