

# Informal Joint Performance and Audit Scrutiny Committee



*St Edmundsbury*  
BOROUGH COUNCIL

<b>Title of Report:</b>	<b>Mid-Year Internal Audit Progress Report 2017/18</b>	
<b>Report No:</b>	<b>PAS/SE/17/027</b>	
<b>Report to and date:</b>	Performance and Audit Scrutiny Committee	29 November 2017
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<b>Purpose of report:</b>	This report advises Members of the work of the Internal Audit Section for the first half of 2017/18 and gives Members a flavour of the variety of corporate projects and activities which are supported through the work of the team. The report also provides an update on progress made against the 2017/18 Internal Audit Plan previously approved by this committee.	
<b>Recommendation:</b>	<b>Performance and Audit Scrutiny Committee:</b>  It is recommended that Members are asked to <b>note</b> the contents of this report, including progress made against the 2017/18 Internal Audit Plan.	

<b>Key Decision:</b> <i>(Check the appropriate box and delete all those that <b>do not</b> apply.)</i>		<i>Is this a Key Decision and, if so, under which definition?</i> Yes, it is a Key Decision - <input type="checkbox"/> No, it is not a Key Decision - <input checked="" type="checkbox"/>	
<b>Consultation:</b>		<ul style="list-style-type: none"> <li>The Internal Audit Plan was compiled in consultation with the Assistant Director Resources and Performance (as S151 Officer), Leadership Team, and the external auditors; and</li> <li>Consultation with key officers is also carried out during the audit process and in the production of individual internal audit reports and follow up work.</li> </ul>	
<b>Alternative option(s):</b>		<ul style="list-style-type: none"> <li>N/A</li> </ul>	
<b>Implications:</b>			
Are there any <b>financial</b> implications? If yes, please give details		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> •	
Are there any <b>staffing</b> implications? If yes, please give details		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> •	
Are there any <b>ICT</b> implications? If yes, please give details		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> •	
Are there any <b>legal and/or policy</b> implications? If yes, please give details		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> •	
Are there any <b>equality</b> implications? If yes, please give details		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> •	
<b>Risk/opportunity assessment:</b>		<i>(potential hazards or opportunities affecting corporate, service or project objectives)</i>	
<b>Risk area</b>	<b>Inherent level of risk</b> (before controls)	<b>Controls</b>	<b>Residual risk</b> (after controls)
Internal controls within the council may not be efficient and effective and as a result the council may not be identifying significant weaknesses that could impact on the achievement of the council's priorities and/or lead to fraud, financial loss or inefficiency.	Medium	Members receive and approve the Internal Audit Plan and receive a progress report during the year.  External Audit reviews the work of Internal Audit and internal control arrangements.	Low
<b>Ward(s) affected:</b>		N/A	
<b>Background papers:</b>		N/A	
<b>Documents attached:</b>		<b>Appendix A</b> – Mid-Year Internal Audit Progress Report 2017/18	

## **1. Key issues and reasons for recommendation**

### **1.1 Background Information**

- 1.1.1 The Public Sector Internal Audit Standards require the Service Manager (Internal Audit) to report periodically to senior officers and committee on Internal Audit's performance relative to its Audit Plan. Reporting should also include significant risk exposures and control issues where relevant, including fraud risks and governance issues. The Performance and Audit Scrutiny Committee is the designated committee to receive these periodic reports.
- 1.1.2 The purpose of this report is to update Members on progress made against the 2017/18 Audit Plan (approved by this committee in May 2017), and also provide a flavour of the work undertaken in the year to date.