

Informal Joint Performance and Audit Scrutiny Committee



St Edmundsbury
BOROUGH COUNCIL

Title of Report:	Mid-Year Internal Audit Progress Report 2018-2019	
Report No:	PAS/SE/18/030	
Report to and date:	Performance and Audit Scrutiny Committee	28 November 2018
Portfolio holder:	Councillor Ian Houlder Portfolio Holder for Resources and Performance Tel: 01284 810074 Email: ian.houlder@stedsbc.gov.uk	
Lead officer:	Jon Snares Service Manager (Internal Audit) Tel: 01284 757239 Email: jon.snares@westsuffolk.gov.uk	
Purpose of report:	This report advises Members of the work of Internal Audit for the first half of 2018/19 and gives Members a flavour of the variety of activities which are supported through the work of the team. The report also provides an update on progress made against the 2018/19 Internal Audit Plan previously approved by this committee.	
Recommendation:	It is <u>RECOMMENDED</u> that Members are asked to <u>note</u> the contents of this report, including progress made against the 2018/19 Internal Audit Plan.	

Key Decision: <i>(Check the appropriate box and delete all those that do not 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"/>	
Consultation:		<ul style="list-style-type: none"> 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 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. 	
Alternative option(s):		• N/A	
Implications:			
<i>Are there any financial implications? If yes, please give details</i>		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> •	
<i>Are there any staffing implications? If yes, please give details</i>		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> •	
<i>Are there any ICT implications? If yes, please give details</i>		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> •	
<i>Are there any legal and/or policy implications? If yes, please give details</i>		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> •	
<i>Are there any equality implications? If yes, please give details</i>		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> •	
Risk/opportunity assessment:		<i>(potential hazards or opportunities affecting corporate, service or project objectives)</i>	
Risk area	Inherent level of risk (before controls)	Controls	Residual risk (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 takes into account the work of Internal Audit when considering internal control arrangements.	Low
Ward(s) affected:		N/A	
Background papers:		N/A	
Documents attached:		Appendix A – Mid-Year Internal Audit Progress Report 2018/19	

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 2018/19 Audit Plan (approved by this committee in May 2018), and also provide a flavour of the work undertaken in the year to date.