

AUDIT BOARD
27 MARCH 2019

INTERNAL AUDIT UPDATE REPORT (MARCH 2019)

1. Summary

- 1.1. The Internal Audit Update Report (March 2019) attached at Appendix A provides Members with an update on the progress to date on the delivery of the 2018/19 Internal Audit Plan. It also provides a broader update on the audit service since the last report in January 2019.

2. RECOMMENDATION

- 2.1 That Members note the Internal Audit Progress Report (March 2019) attached as Appendix A to this report.

3. Background and Discussion

- 3.1 Reporting the outcomes of the internal audit service is a requirement under the Public Sector Internal Audit Standards (the Standards). As those charged with governance, the Audit Board is required through its Terms of Reference to provide oversight of the internal audit service.
- 3.2 The Audit Board receives regular updates from the Internal Audit partnership. Principally the focus on these updates is to track progress, findings, and key insights from delivery of the Internal Audit Plan. The Board provide a key oversight role, and as charged with governance, must be satisfied that the Council is operating effective internal control, risk and governance processes.
- 3.3 Following the appointment of a new Interim Audit Manager (Chief Audit Executive) in August 2018, the Audit Board agreed to adopt an updated and more integrated progress report. This report not only outlines progress against the audit plan, but also provides greater detail on the development of the audit service, and the broader assurance and value provided by the service.

4. Internal Audit Resources

- 4.1 The report (Appendix A attached) provides an update on how the Internal Audit resources have been deployed to date (28 February 2019). The opportunity has also been taken to provide a more detailed service update following appointment of an interim Audit Manager (Chief Audit Executive).

5. Relationship to the Corporate Plan

Not applicable

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6. Financial, legal, staffing and other administrative implications and risk assessments

Financial Implications	The Internal Audit Partnership is responsible to deliver the audit service. Delivery of the plan is already approved within the Council's budget and so needs no new funding to be delivered.
Legal Implications	This report is presented for information only and so it has no direct Legal implications.
Staffing Implications	The use of Internal Audit resources are set out in the report (Appendix A).
Administrative Implications	This report is presented for information only and so it has no administrative implications.
Risk Assessment	This report is presented for information only and so it has no direct risk management implications.

7. Details of Exempt Information Category

Not applicable

8. Appendices

Appendix A: Internal Audit Progress Report (March 2019)

BACKGROUND PAPERS

<u>Documents consulted</u>	<u>Date</u>	<u>Report Author</u>	<u>Section & Directorate</u>	<u>Exempt Information Category</u>
Previous Audit Board reports as published on the Council website. Public Sector Internal Audit Standards (March 2017)	11/2/19	Audit Manager 01322 343004	Internal Audit Partnership & Strategic Director (Internal Services)	N/A