

AUDIT BOARD
17 JULY 2019

INTERNAL AUDIT UPDATE REPORT (July 2019)

1. Summary

1.1 This report provides Members with an update on the Audit Partnership, including Internal Audit activity, service developments and progress towards delivery of the 2019/20 Audit Plan.

2. RECOMMENDATION

2.1 That Members note the Internal Audit Update Report.

3. Background and Discussion

3.1 Reporting the outcomes of internal audit activity 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, support and challenge to gain assurance over the effectiveness of internal control, risk management and governance.

3.2 The Audit Board fulfils a vital role, and as such, receives regular updates from the Audit Partnership setting out the outcomes of internal audit activity, the implementation of audit actions, and key insights from delivery of the Internal Audit Plan.

3.3 Following the appointment of the Interim Audit Manager (Chief Audit Executive) in August 2018, the Audit Board has also been kept abreast of service developments, improvements, and plans to maximise the value provided through the Partnership.

4. Internal Audit Resources

4.1 The report (Appendix A) provides Members with an update on the Audit Partnership, including Internal Audit activity, service developments and progress towards delivery of the 2019/20 Audit Plan. The report also includes a breakdown of how Internal Audit resources have been deployed in the year to date (April – June).

5. Relationship to the Corporate Plan

5.1 Not applicable

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

Financial Implications	The Internal Audit Partnership has overall responsibility 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

7.1 Not applicable

8. Appendices

Appendix A – Internal Audit Update Report (July 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)	27/06/19	Audit Manager 01322 343004	Internal Audit Partnership & Strategic Director (Internal Services)	N/A