

BRECKLAND DISTRICT COUNCIL

Report of: Internal Audit Consortium Manager

To: Audit Committee 24 February 2017

Author: Emma Hodds, Internal Audit Consortium Manager

Subject: Progress Report on Internal Audit Activity

Purpose: This report examines progress made between 1 April 2016 and 10 February 2017 in relation to the completion of the Annual Internal Audit Plan for 2016/17, and includes abbreviated executive summaries in respect of the audit reviews which have been finalised in the course of this period

Recommendation(s):

- 1) That members note the outcomes of the eight audits completed by TIAA, in the period covered by this report, and the amendments to the 2016/17 internal audit plan.

1.0 BACKGROUND

- 1.1 The Audit Committee receive updates on progress made against the annual internal audit plan. This report forms part of the overall reporting requirements to assist the Council in discharging its responsibilities in relation to the internal audit activity.
- 1.2 The Public Sector Internal Audit Standards require the Chief Audit Executive (Internal Audit Consortium Manager) to report to the Audit Committee the performance of internal audit relative to its agreed plan, including any significant risk exposures and control issues. The frequency of reporting at Breckland is twice yearly. To comply with the above the report identifies:-
 - Any significant changes to the approved Audit Plan;
 - Progress made in delivering the agreed audits for the year;
 - Any significant outcomes arising from those audits; and
 - Performance Indicator outcomes to date.
- 1.3 As Members are aware this report is usually brought in December, however due to a length of sickness only a verbal report was provided at that meeting. This report therefore includes that verbal update and brings the Committee up to date with current progress.

2.0 CURRENT PROGRESS

- 2.1 The current position and issues in relation to the completion of the Annual Internal Audit Plan 2016/17 are shown within the report.

3.0 REASONS FOR RECOMMENDATION

- 3.1 The Audit Committee are requested to receive and note the Progress Report on Internal Audit Activity. In doing so, the Committee is ensuring that the Internal Audit Service remains compliant with professional auditing standards, and are fulfilling their terms of reference.

4.0 IMPLICATIONS

4.1 Corporate Priorities

4.1.1 Internal Audit helps to ensure that the service areas reviewed and ensuring that they are working towards the efficient and effective delivery of the Council's corporate priorities.

4.2 Financial

4.2.1 The Internal Audit Plan has been delivered within the approved budget for 2015/16.

4.3 Risk Management

4.3.1 Internal Audit planning starts with the Council's key risks, which then directs the audit plan for the financial year. Internal Audit reports then identify risks and control weaknesses within the Council which are highlighted in this report, with appropriate management action being agreed to mitigate these risks within agreed timeframes.

Background papers: - None

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Director / Officer who will be attending the Meeting Emma Hodds, Internal Audit Consortium Manager

Key Decision: No

Exempt Decision: No

Appendices attached to this report: Progress Report on Internal Audit Activity