

## **BRECKLAND DISTRICT COUNCIL**

**Report of:** Internal Audit Consortium Manager

**To:** Audit Committee 11 December 2015

**Author:** Emma Hodds, Internal Audit Consortium Manager

**Subject:** Progress Report on Internal Audit Activity

**Purpose:** This report examines progress made between 1 April and 1 December 2015 in relation to delivery of the Annual Internal Audit Plan for 2015/16, 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 nine completed audits finalised in the period covered by this report.

## **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.

## **2.0 CURRENT PROGRESS**

- 2.1 The current position and issues in relation to the delivery of the Annual Internal Audit Plan 2015/16 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 is currently being 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.

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Background papers: - None

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#### **Lead Contact Officer**

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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