

Regulatory and Other Committee

Open Report on behalf of Pete Moore, Executive Director for Finance and Public Protection
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Report to:	Audit Committee
Date:	22 June 2015
Subject:	Internal Audit Progress Report

Summary:

This report provides an update on progress made against the Audit Plan 2014/15 and provides summaries of all audits completed within the period March to May 2015.

Recommendation(s):

That the Committee notes the outcomes of Internal Audit work and identifies any actions it requires.

Background

This report provides summaries of all audit reports completed within the period 19th March to 31st May 2015. Further detail can be found in Appendix A, including:

- Key messages on Internal Audit work completed or in progress
- Other significant pieces of work undertaken
- Summaries of audits with Effective or Some Improvement Required
- Performance Information
- Full report on audits rated as Inadequate or Major Improvement Required
- Other matters of interest

Conclusion

This progress report outlines the key findings from each audit and offers more information on those areas which received an audit rating of inadequate or major improvement required.

During the period 19 March 2015 to 31 May 2015 we have completed 14 County audits, 7 to final report and 7 to draft report stage. In addition, a further 5 assignments were commissioned in the period. Overall we have completed 99% of the 2014/15 plan.

We have now assigned three auditors to advise / support the Agresso project post implementation, which is a significant audit resource – we are advising on operational issues from a risk and control perspective and carrying out extensive analysis and testing to provide assurance and/or identify the extent of the anomalies.

There are currently 12 audits in progress including the 2 Agresso post implementation assignments. All contracted 2014/15 Academy visits are complete and the 2015/16 visits are progressing in accordance with their agreements.

The Committee should note the outcomes of the audit work undertaken and identify any action required, seeking assurance that they:

- understand the level of assurances being given as a result of audit work and the impact on the Council's governance, risk and control environment
- ensure management action has or is being taken to improve controls / manage risks identified
- confirm appropriate progress being made on the delivery of the audit plan and performance targets

Consultation

a) Policy Proofing Actions Required

N/A

Appendices

These are listed below and attached at the back of the report	
Appendix A	Internal Audit Progress Report

Background Papers

No background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.

This report was written by Lucy Pledge, who can be contacted on 01522-553692 or lucy.pledge@lincolnshire.gov.uk.