

Regulatory and Other Committee

Open Report on behalf of Pete Moore, Executive Director Finance and Public Protection

Report to:	Audit Committee
Date:	22 September 2014
Subject:	Internal Audit Progress Report to 31 August 2014

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 April to August 2014.

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 April to August 2014. It also provides an update on the progress made against the current years Audit Plan 2014/15. Details 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 Substantial, or Full, assurance, or assessed as Effective or Some Improvement Required
- Performance Information
- Full report on audits with Limited, or No, assurance, or rated as Inadequate or Major Improvement Required
- Other matters of interest
- Outstanding recommendations

Conclusion

This progress report outlines the key findings from each audit and offers more information on those areas which received a limited or no assurances audit opinion.

During the period April to August we have completed 11 County audits, 8 to final report and 3 to draft report stage, and 9 schools audits. Overall we have completed 25% of the 2014/15 audit plan.

We have two auditors working almost full-time advising / supporting the Agresso implementation project which is a significant part of our work over this year.

In addition to planned work we have also undertaken work on the Birth to Five service, the Libraries Judicial Review, and Information Governance. We have undertaken visits to each of the academies for who we do internal audit work.

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.

