

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

Report to:	Audit Committee
Date:	26 January 2015
Subject:	Internal Audit Progress Report to 31 December 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 September to December 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 September and December 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 Effective or Some Improvement Needed
- Performance Information
- Full report on audits rated as Inadequate or Major Improvement Needed
- 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 an audit rating of inadequate or major improvement needed.

We have made good progress since our last report and during the period September to December we have completed 11 County audits, 4 to final report and

7 to draft report stage, and 10 schools audits. We have also completed the assurance mapping for all directorate areas and the resulting Combined Assurance Status Reports will be reported under a separate agenda item. Overall we have completed 56.5% of the 2014/15 audit plan.

We still have two auditors advising / supporting the Agresso implementation project – this is a significant part of our work and a detailed up to date progress report on this is covered in a separate agenda item.

In addition to planned work we have also completed work on the organisational learning arising out of the Libraries Project and Information Governance – the full outcome report is also to be considered under a separate agenda item.

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.