

INTERNAL AUDIT MONITORING REPORT

Report of the: Head of Corporate Governance
Contact: Gillian McTaggart
Urgent Decision?(yes/no) No
If yes, reason urgent decision required:
Annexes/Appendices (attached): Annexe 1 – Internal Audit Monitoring Report
Other available papers (not attached): Audit Strategy 2016/17

REPORT SUMMARY

This report summarises progress against the audit plan for 2016/17.

<u>RECOMMENDATION (S)</u>	<i>Notes</i>
(1) That the Committee receives the Internal Audit progress report for 2016/17.	

1 Implications for the Council's Key Priorities, Service Plans and Sustainable Community Strategy

1.1 None for the purposes of this report.

2 Background

2.1 The Committee's terms of reference includes the requirement to monitor implementation of recommendations from external and internal auditors.

3 Proposals

3.1 The Internal Audit progress report covering the period to date for 2016/17 is attached as Annexe 1 to this report.

3.2 The report monitors the delivery of the audit programme and contains the key features that the Committee has requested. During the year, progress reports will reflect the internal auditor's opinions and build up a picture of their findings contained within the year end opinion. The report includes;

3.2.1 A summary of progress

3.2.2 Internal audit plan performance

3.2.3 Any alterations to the plan

3.2.4 Key findings of each review

- 3.3 Two reports have been finalised since the last monitoring report (Building and Planning Control, and Corporate Governance) and two reviews are in draft (risk management and a post implementation review of the installation of the barriers in two car parks).
- 3.4 A summary of progress against the Internal Audit Plan for 2016/17 is shown below:

Assignment	Reported	Opinion			
			H	M	L
Facilities Management (c/f from 15/16)	15 Nov 16	Advisory		8	
Data Quality	15 Nov 16	Reasonable Assurance		1	2
Cash Handling	15 Nov 16	Reasonable Assurance		1	2
Workforce Planning	15 Nov 16	Advisory		3	
Rent Accounting & Reconciliation	15 Nov 16	Partial Assurance		3	3
Building and Planning Control	9 Feb 17	Reasonable Assurance		1	4
Corporate Governance	9 Feb 17	Substantial Assurance			0
Financial Management		Delayed			
Allocations & Voids		Being scoped			
Business Performance Review – Democratic Services	15 Nov 16	Reasonable Assurance		1	2
Risk Management	9 Feb 17	Reasonable Assurance		2	1
Car Parks		Draft			
Payroll		WIP			

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Data Quality		Not started			
Rents and Income Collected					
Private Sector Leasing		Delayed			
Creditors	9 Feb 17	Substantial Assurance			1
Revenues		Not started			
Benefits		Delayed til May			
Business Performance Review – Homelessness		Not Started			
Agency Staff – Procurement		WIP			
Procurement		Not Started			
PCI Compliance		WIP			
Follow Up Review		On going			

3.5 There are no specific concerns to bring to the attention of Committee.

4 Financial and Manpower Implications

4.1 There are no specific financial or manpower implications for the purpose of this report.

4.2 **Chief Finance Officer's comments:** *none for the purposes of this report*

5 Legal Implications (including implications for matters relating to equality)

5.1 The initial contract with RSM will expire on 31 March 2017, however the Consortium has agreed to extend the contract for a further two years.

5.2 **Monitoring Officer's comments:** *There are no legal implications arising directly from this report. Internal Audit reports form a key part of the Council's governance arrangements.*

6 Sustainability Policy and Community Safety Implications

6.1 None.

7 Partnerships

7.1 The Council continues to be part of the East Surrey Internal Audit Consortium.

8 Risk Assessment

- 8.1 The internal audit service forms a statutory part of the Council's internal control arrangements.

9 Conclusion and Recommendations

- 9.1 There are no reports in this monitoring report with a negative assurance that would impact of the Head of Internal Audit's year end opinion.

WARD(S) AFFECTED: (All Wards);