

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 Progress Report
Other available papers (not attached):

Report Summary

This report summarises progress against the audit plan for 2017/18

Recommendation (s)

- (1) That the Committee receives the internal audit progress report for 2017/18**

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 requirements to monitor the implementation of recommendations from both external and internal auditors.
- 2.2 On 20 June 2017 the Committee received the internal audit progress report and year-end report for 2016/17. There were no matters arising where the Committee required further reports.
- 2.3 The Committee endorsed the audit plan for 2017/18 on the 11 April 2017.

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3 Proposals

- 3.1 The internal audit progress report covering the period to date for 2017/18 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 opinion. This 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 Executive summary and detailed findings of each review.
- 3.3 A summary of progress against the Internal Audit Plan for 2017/18 is shown below. Four reports have been finalised and two reports are in draft. Transport – Contract Management, Revenues, Benefits and the Local Plan have been finalised.
- 3.4 The audits for Business Process Review of homelessness review and Payroll are in draft.

Assignment	Reported	Opinion	H	M	L
Business Process Review (Housing) C/F from 2016/17	In draft				
Booking System and income collected	23 November 17	Reasonable Assurance			3
Emergency Planning and civil contingencies	23 November 17	Reasonable Assurance		3	4
Delivery of the Local Plan	8 February	Reasonable Assurance		1	1
Property Management	23 November 17	Reasonable Assurance			5
Cyber Security	In progress				
IT General Controls	Not started				
Commercial Property Acquisitions	23 November 17	Substantial Assurance	-	-	-

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Housing Needs	Deferred until 18/19				
Transport Contract management	8 February	Substantial Assurance	-	-	3
Private Sector Leasing	Possibly deferred until 18/19				
Temporary Accommodation Initiatives	Deferred until 18/19				
Planning Applications	Commencing March				
Data Protection	Commencing March				
Revenues	8 February	Reasonable Assurance		1	2
Benefits	8 February	Reasonable Assurance		1	
Governance	Commencing February				
Payroll	In draft				
Follow up	On going				

3.5 There are no issues within the audits issued to date to bring to the attention of the Committee. However the Committee has requested an update regarding the recommendations within the Emergency Planning audit particularly relating to IT and the recommendations reported to the previous meeting in November. An update on these matters will be provided at the committee meeting.

4 Financial and Manpower Implications

4.1 There are no financial or manpower implications within this report.

4.2 **Chief Finance Officer's comments:** The work of internal audit is critical to ensuring the Council has an effective and robust set of internal controls in place.

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

5.1 None for the purposes of this report.

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- 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 for the purposes of this report.

7 Partnerships

- 7.1 The Council continue to be part of the internal audit consortium with Mole Valley DC, Reigate & Banstead BC, Tandridge DC and Waverley DC and Surrey Police

8 Risk Assessment

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

9 Conclusion and Recommendations

There are no reports, which have been given a "no assurance" rating that would affect the Head of Internal Audit's year-end opinion.

Ward(s) Affected: (All Wards);