

Audit and Governance Committee

Dorset County Council



Date of Meeting	20 September 2016
Officer	Chief Executive
Subject of Report	Internal Audit Quarterly Report
Executive Summary	<p>This report summarises the work of the Council's Internal Audit Service and provides;</p> <ul style="list-style-type: none">i) An overall assurance opinion on the Council's management of risk and the systems of internal control from the review work undertaken by the South West Audit Partnership (SWAP).ii) A schedule of audits completed during the period, detailing their respective assurance opinion rating; the number of recommendations; and the respective rankings of these (Appendix B).iii) Detail of audit reviews which have previously received a "Partial Assurance Opinion" (Appendix D), or where risks have been identified which are considered to represent potential significant corporate risk to the Council (Appendix C).
Impact Assessment:	<p>Equalities Impact Assessment:</p> <p>The Internal Audit Plan and service delivery arrangements have been assessed. These are subject to regular reviews, in accordance with the Council's Equality Impact Assessment process, to ensure appropriate arrangements are in place and that the values that underpin these continue to be promoted.</p>

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	<p>Use of Evidence:</p> <p>The quarterly internal audit reports provide a summary of the outcomes of internal audit assignments undertaken during the period.</p> <hr/> <p>Budget:</p> <p>No implications.</p> <hr/> <p>Risk Assessment:</p> <p>Having considered the risks associated with this decision using the County Council's approved risk management methodology, the level of risk has been identified as:</p> <p>Current Risk: LOW Residual Risk LOW <i>(i.e. reflecting the recommendations in this report and mitigating actions proposed).</i></p> <hr/> <p>Other Implications:</p> <p>None.</p>
<p>Recommendation</p>	<p>That the Committee scrutinise the report and;</p> <ul style="list-style-type: none"> i) Note from the work undertaken by SWAP in Quarter 1. ii) Examine those issues relating to areas of potential significant corporate risk to the Council (Appendix C). iii) Note those audit assignments which have previously been given a "Partial" assurance opinion, but are not considered to present significant risks to the Council's overall operations (Appendix D). iv) Note those audit assignments which have been allocated either a "Reasonable" or "Limited" assurance opinion (Appendix B).
<p>Reason for Recommendation</p>	<p>To contribute to the Council's aim of 'Effective Public Services' by providing assurances, or otherwise, on the Council's systems and procedures that have been subject to Internal Audit reviews undertaken during the period 1 April 2016 to 30 June 2016.</p>
<p>Appendices</p>	<p><u>Appendix A</u> – SWAP Internal Audit Definitions <u>Appendix B</u> – Internal Audit Work Plan Progress <u>Appendix C</u> – Schedule of Potential Significant Risks <u>Appendix D</u> – Summary of Partial Assurance Opinions</p>

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Background Papers	None
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