

Joint Advisory Accounts and Audit Committee 25 March 2019 Internal Audit Activity – Plan Progress 2018/19 – March 2019

For Information

Brief Holder/Portfolio Holders:

Cllr S Jespersen, Community and Regeneration Portfolio Holder (NDDC)

Cllr P Barrowcliffe, Corporate Portfolio Holder (WDDC)

Cllr A Reed, Corporate Affairs and Continuous Improvement Brief Holder (WPBC)

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Director: J Vaughan, Strategic Director

Purpose of Report

- 1 The report summarises the work of Internal Audit for the 2018/19 Audit Plan and provides a schedule summarising the audits completed since the last update to Audit Committee.

Officer Recommendations

- 2 That the Audit Committee receives the reviews of Internal Audit.

Reasons for Recommendation

- 3 To ensure that the Internal Audit plan is being delivered and the Audit Committee are kept up to date with issues arising out of Internal Audit work. Also, to provide an update for Members on the progress of agreed recommendations

Background Information

- 4 The Internal Audit service for NDDC, WDDC & WPBC is provided by South West Audit Partnership Ltd (SWAP). SWAP has adopted and works to the Standards of the Institute of Internal Auditors, but also follows the CIPFA Code of Practice for Internal Audit.
- 5 A joint Internal Audit Plan for all three sovereign councils is in place for 2018/19.

Report

- 6 The quarterly report is one report covering all three sovereign councils. Whilst some of the audits delivered will relate to individual sovereign councils, it is important that the information on service areas is shared with all members.

As there is one workforce and one management structure in place for delivering the services for all three councils, if there is a significant risk identified in any particular service area, the workforce will be drawn to service this risk. Meaning there will be an impact on service delivery for all three sovereign councils.

This report is attached in Appendix A.

Financial Implications

- 7 All Council costs are contained within existing budgets.

Other Considerations:

Legal/Statutory Power

- 8 Under the Accounts and Audit (England) Regulations 2015, the relevant body must undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control.

Human Resources (including Health & Safety)

- 9 None directly from this report.

Risk Management

- 10 The maintenance of an adequate and effective Internal Audit service is a statutory requirement. Without an adequate and effective Internal Audit service, there would be a lack of independence on the risk, control and governance framework.

Consultation

- 11 None directly from this report.

Equalities

12 None directly from this report.

Crime and Disorder

13 None directly from this report.

Environmental Considerations

14 None directly from this report.

Economic Impact Assessment

15 None directly from this report.

Corporate Plan (links to corporate aims & priorities)

16 None directly from this report.

Appendices

17 Appendix A: SWAP Quarterly Report Update – March 2019

Background Documents

18 Code of Practice for Internal Audit in Local Government 2006
Institute of Internal Auditors Standards
CIPFA Public Sector Internal Audit Standards

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