

HAMBLETON DISTRICT COUNCIL

Report To: Audit, Governance and Standards Committee
26 March 2014

From: Director of Resources

Subject: INTERNAL AUDIT PROGRESS REPORT 2013/14

All Wards

1.0 PURPOSE AND BACKGROUND:

- 1.1. The provision of Internal Audit is a statutory requirement (Accounts & Audit Regulations).
- 1.2 The Audit, Governance and Standards Committee approved the Internal Audit Plan 2013/14 at its meeting held on the 27 March 2013. The purpose of this report is to inform Members of the progress made to date in delivering the 2013/14 Internal Audit Plan and any developments likely to have an impact on the plan throughout the remainder of the financial year.

2.0 THE REPORT

- 2.1 The work of internal audit is governed by the Accounts and Audit (England) Regulations 2011 and relevant professional standards. These include the Public Sector Internal Audit Standards (PSIAS) and CIPFA guidance on the application of those standards in Local Government. In accordance with the standards, the Head of Internal Audit is required to report on the results of audit work undertaken, to this Committee.
- 2.2 Within the report there is a summary of progress made against the plan and a summary of the audit opinions for the individual audits completed thus far.
- 2.3 There is no direct linkage to any of the Council's Priorities, as internal audit is a support service, which provides internal control and activity assurance to Directors on the operation of their services, and specifically to the Council's S151 Officer on financial systems.

3.0 CONCLUSION:

- 3.1 In the period between April and February, inclusive, we have completed **9** out of **17** internal audit reviews to final report stage. A further **2** audits are at draft report stage and **6** other audits are in progress. This represents **53%** of the plan delivered to final report stage and **65%** including draft reports.

4.0 DECISIONS SOUGHT:

- 4.1 The Audit, Governance and Standards Committee is asked to consider the work undertaken by internal audit to date.

5.0 RISK ANALYSIS:

- 5.1 There are no risks associated with the recommendations in the report.

6.0 FINANCIAL IMPLICATIONS:

- 6.1 There are no financial implications associated with the recommendations in the report.

7.0 LEGAL IMPLICATIONS:

7.1 There are no legal implications associated with the recommendations in the report.

8.0 **RECOMMENDATIONS:**

8.1 It is recommended that Members note the work undertaken by internal audit in the year to date.

JUSTIN IVES

Background papers:

Author ref: JB

Contact: *John Barnett; Audit Manager; Veritau North Yorkshire;*
John.barnett@veritau.co.uk
Roman Pronyszyn; Client Relationship Manager; Veritau
roman.pronyszyn@veritau.co.uk