

# AUDIT & RISK COMMITTEE

24 September 2013

## INTERNAL AUDIT UPDATE

Report of the Head of Welland Internal Audit Consortium

Strategic Aim	All
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### 1. PURPOSE OF THE REPORT

- 1.1 To update Members on the performance of the Consortium and on the development and delivery of the 2013/14 Audit Plan.

### 2. RECOMMENDATIONS

- 2.1 That Members note the report and consider whether the performance information that it contains meets the needs of the Committee.
- 2.2 That Members approve the updated Internal Audit Plan for 2013/14 set out in the appended Internal Audit Update (Appendix 3).
- 2.3 That Members give approval for the Consortium to undertake any unplanned consultancy assignments as detailed in the appended Internal Audit Update.

### 3. KEY ISSUES

- 3.1 The Public Sector Internal Audit Standards (the Standards) require the Committee to develop a consistent focus on the effectiveness of service delivery by the Consortium. The work of the Consortium should deliver an appropriate range and quality of assurance about the management of the Council's most important risks. The Internal Audit Update (Appendix A) has been developed as a basis for consistent performance reporting which sets out the information required by the Committee in a format that facilitates the discharge of the requirements of the Standards. The same style of reporting is in use with all the Welland "Audit Committees" which should facilitate benchmarking and shared learning.

**3.2** The Internal Audit Update includes a revised version of the Audit Plan for 2013/14. Assignments have been added to the Plan to reflect the Committee's desire for more assurance about key financial systems, contract management and Human Resources. Other assignments have been removed:

- because the assurance that they were designed to provide will come from the additional work requested by the Committee;
- because an alternative source of assurance has been identified;
- because of changed circumstances ; or
- to reflect the resource implications of the Internal Audit Improvement Plan as set out in report 218/2013 to this Committee.

#### **4. RISK MANAGEMENT**

<b>RISK</b>	<b>IMPACT</b>	<b>COMMENTS</b>
<b>Time</b>	<b>Low</b>	The report does not prompt or require any time-bound response – beyond approval of recommendations set out above
<b>Viability</b>	<b>Low</b>	There is no direct impact on future resourcing issues
<b>Finance</b>	<b>Low</b>	There is no direct impact on future finance issues
<b>Profile</b>	<b>Medium</b>	There is a requirement to demonstrate that both the Consortium and the Committee operate in conformance with the Standards.
<b>Equality and Diversity</b>	<b>Low</b>	EIA screening indicates no issues arising therefore full Impact Assessment has not been carried out.

**Background Papers**  
None

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A Large Print or Braille Version of this Report is available upon request – Contact 01572 722577.