

AUDIT & RISK COMMITTEE

23 September 2014

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 delivery of the 2014/15 Audit Plan.

2. RECOMMENDATIONS

2.1 That Members note the audit update report (Appendix A).

2.2 The Committee is asked to comment on how the audit training programme is delivered.

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 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 satisfies the requirements of the Standards.

3.2 At the time of writing, work has commenced on ten 2014/15 assignments of which three executive summaries have been issued and three discussion drafts. The remaining audits scheduled for completion this quarter are in progress.

3.3 There have been no changes to the 2014/15 plan to date, but this will be kept under review.

3.4 From a staffing perspective, the Welland Board appointed Local Government Shared Services (LGSS) to manage the Consortium on an interim basis until

31st March 2015 (as explained in more detail in Report 208/2014) and a new Audit Manager is scheduled to start on 8th September 2014.

- 3.5** The internal audit team previously identified a training programme for the Audit and Risk Committee and other interested members. The programme is attached at Appendix B. Some elements of the original programme have been delivered and some have been deferred due to sickness absence and other business, such as the Statement of Accounts, taking priority.
- 3.6** Following the appointment of LGSS to manage the consortium, the approach to Member training is currently under review. Opportunities are being considered for developing joint training across the consortium to improve efficiency and provide an opportunity for Members to discuss and compare approaches.
- 3.7** In light of the forthcoming council elections, the committee is asked to help officers determine the best approach to Audit and Risk Committee training, including whether proposed half day sessions for Members are realistic.

4. RISK MANAGEMENT

RISK	IMPACT	COMMENTS
Time	Low	The report does not prompt or require any time-bound response beyond approval of the report itself.
Viability	Low	There are no resourcing issues arising directly from this report.
Finance	Low	There are no financial issues arising directly from this report.
Profile	Medium	The report demonstrates that the Consortium and the Committee operates in conformance with the Standards.
Equality and Diversity	Low	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.