

CAMBRIDGE CITY COUNCIL

REPORT OF: Director of Business Transformation

TO: Civic Affairs Committee

16 September 2015

WARDS: All

INTERNAL AUDIT PLAN 2015 / 2016: PROGRESS REPORT

1 INTRODUCTION

- 1.1 The purpose of this report is to provide members with an update on progress with the annual Internal Audit Plan for 2015 / 2016. The original audit plan was agreed by Civic Affairs Committee on 18 March 2015.

2. RECOMMENDATIONS

- 2.1 Civic Affairs Committee is requested to note:

- Progress against the original audit plan together with the associated assurance levels established;
- Any proposed amendments / re-phasing of the audit plan; and
- Progress on the delivery of prior agreed actions by management.

3 INTERNAL AUDIT PLAN 2015 / 2016 PROGRESS (Appendix A)

Work In Progress

- 3.1 The details within the Appendix are based on audit activities up to and including 11 August 2015.
- 3.2 The staffing of the service has remained constant during the year following the successful recruitment to the vacant Senior Auditor post at the end of March 2015 (commencement June 2015).
- 3.3 We are mindful of the ever-changing environment and the audit plan has been reviewed to ensure that it is still providing appropriate assurance. The original plan included provisions for follow-up work, special investigations, request work, risk work and finalisation of audits carried forward from last year. At the present moment there are no plans to re-phase or delete audits from the plan, nor has any new areas been identified for inclusion.

- 3.4 We will continue to give priority to those audits identified in the audit plan as critical.
- 3.5 The result of the work set out in the Internal Audit plan will be the production of the annual opinion by the Head of Internal Audit for this Committee.

Follow-up Audits and Implementation of Agreed Actions

- 3.6 Time was built into the original Audit Plan to undertake a number of key follow-up audits where the original audit received a 'No' or 'Limited' assurance rating and these are identified in the covering Appendix A.
- 3.7 In conjunction with the Support Services Manager, Internal Audit continues to assist in the monitoring of the risk management framework across the authority, providing regular progress reports to the Strategic Leadership Team and Departmental Management Teams.
- 3.8 Progress continues to be made in completing actions to timescales. The majority of longstanding actions from previous years have now been addressed. Where actions are still outstanding, work is ongoing by management to address these. In a small number of cases, it may be that the action is in fact complete, but this has not been updated on the risk register.

4 IMPLICATIONS

(a) Financial Implications

None

(b) Staffing Implications

The audit plan has been re-phased to take account of resource availability and changes to the organisation.

(c) Legal Implications

The Council has a legal obligation to maintain an adequate and effective system of internal audit, and the council has delegated this responsibility to the Civic Affairs Committee and s.151 Officer. This report comments on Internal Audit performance relating to period ended 11 August 2015. There are no adverse legal implications relating to the reporting progress.

(d) Risk Implications

In terms of risk management, the Internal Audit Plan and its outcomes are a key part of the Council's risk management and assurance framework. The Internal Audit Plan is based on risk assessments that include a review of the Council's risk register.

(e) Equality and Poverty Implications

None

(f) **Environmental Implications**

None

(g) **Community Safety**

None

BACKGROUND PAPERS: The following are the background papers that were used in the preparation of this report:

Internal Audit Plan 2015 / 2016
Public Sector Internal Audit Standards, 2013

To inspect these documents contact Steve Crabtree on extension 8181. The author and contact officer for queries on this report is Steve Crabtree.

Report file:

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