

Agenda Item 6

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Subject	Internal Audit Progress Report: September 2016
<u>RECOMMENDATIONS</u>	
1.1	That the Committee notes the progress against the 2016/17 Audit Plan (first quarter) as detailed in the attached appendix.

<u>SUMMARY</u>	
2.1	This is the first progress report for the 2016/17 programme of audit reviews and updates Members on progress against the audit plan to date.

- 3.1 Internal Audit is a statutory requirement in local government as defined in the Local Government Act 1972. The Accounts and Audit Regulations 2011 (Regulation 6) require the Council to "maintain an adequate and effective internal audit of its accounting records and of its system of internal control".

The attached progress report at Appendix A shows the outcomes of work completed against the 2016/17 audit plan. The report summarises that work and brings forward issues for the attention of the Committee.

CORPORATE IMPLICATIONS

Legal Implications – None contained within the report.

Financial Implications - There are no direct financial implications arising from this report.

Risk Implications – Delivery of the Internal Audit Strategy is based upon an analysis of:

- Risk based coverage such as Risk Management, Corporate Governance Reviews and Information Technology (IT) Systems in the Council.
- Addressing specific key risk areas in the Plan

- Follow-up review and management of the Audit Plan

Equalities Implications – None contained within the report.

Employment Issues – None contained within the report.

Sustainability Issues – None contained within the report.

Consultation – None contained within the report.

BACKGROUND PAPERS

- Internal Audit Plan 2016/17