



AUDIT COMMITTEE

4TH April 2017

AGENDA ITEM (11)

INTERNAL AUDIT MONITORING REPORT

Accountable Member	Audit Committee
Accountable Officer	Lucy Cater Acting Head of Audit Cotswolds 01285 623340 lucy.cater@cotswold.gov.uk

Purpose of Report	To present the Audit Committee with a summary of the activity undertaken by Internal Audit
Recommendation(s)	That the Audit Committee considers the report and makes comment on its content, as necessary
Reason(s) for Recommendation(s)	This report enables the Audit Committee to monitor the work of the Internal Audit Service and ensure that it remains effective. It also provides the Committee with assurance opinions over areas reviewed within the reporting period.

Ward(s) Affected	Not applicable
Key Decision	No
Recommendation to Council	No

Financial Implications	As detailed within the report
Legal and Human Rights Implications	As detailed within the report
Environmental and Sustainability Implications	Not applicable
Human Resource Implications	As detailed within the report
Key Risks	The weaknesses in the control framework, identified by the audit activity, continues to threaten organisational objectives if recommendations are not implemented
Equalities Analysis	Not required

Related Decisions	None
Background Documents	Audit Reports
Appendices	Appendix 'A' - Audit Plan Appendix 'B' - Executive Summaries Appendix 'C' - Assurance Levels
Performance Management Follow Up	Performance is monitored by the Audit Partnership Board under the Section 101 Agreement effective from 1 st April 2012. Cotswold's S151 Officer represents Cotswold DC interests on this board.

Background Information

1. Internal Audit Output

1.1 The Internal Audit Service (Audit Cotswolds), operates under a Section 101 Agreement whereby the Service has been delegated from Cheltenham Borough Council and West Oxfordshire District Council to this Council for delivery. Audit Cotswolds also provides services to Cheltenham Borough Homes Ltd., Ubico Ltd., and GO Shared Services (GOSS).

1.2 This report sets out the work undertaken by Audit Cotswolds for the Council since the Committee's last Meeting. It follows the risk-based auditing principles and, therefore, this is an opportunity for the Committee to be aware of emerging issues which have resulted in Audit Cotswolds involvement.

1.3 Progress against the Audit Plan is set out at **Appendix 'A'**.

2. Below summarises some of Internal Audit's work in progress to date:

2.1.1 Since the last Audit Committee we have finalised:

- Risk Management (2016/2017)
- Council Tax
- National Non-Domestic Rates (NNDR)
- Council Tax Reduction Scheme (CTRS)
- Council Security - interim follow-up review
- Income Streams - interim follow-up
- Personal Security follow-up
- National Non-Domestic Reliefs (NNDR)
- Flood Works Follow-Up

The Executive Summaries (including assurance levels) for Risk Management and Council Tax, NNDR, CTRS are attached at **Appendix 'B'**, and the rationale for the audit assurance levels are attached at **Appendix 'C'**.

2.1.2 Progress on the 2015/16 brought forward and the 2016/17 audit plans:-

- All Core Financial Audits are in progress, draft or finalised
- Building Control (2016/17) - Draft Report

2.2 Other Internal Audit Involvement

With regard to the transfer of internal audit staff to SWAP, some progress has been made and the transfer has been proposed for 1st April 2017. Meetings were arranged for the end of March to discuss contract terms and conditions in preparation for the transfer.

(END)