



COTSWOLD DISTRICT COUNCIL

Council name	COTSWOLD DISTRICT COUNCIL
Name and date of Committee	AUDIT COMMITTEE – 14 NOVEMBER 2019
Report Number	AGENDA ITEM 11
Subject	INTERNAL AUDIT PLAN PROGRESS REPORT 2019/20
Wards affected	N/A
Accountable member	Cllr Mike Every, Deputy Leader and Cabinet Member for Finance Email: mike.every@cotswold.gov.uk
Accountable officer	Jenny Poole, Chief Finance Officer Tel: 01285 623313 Email: jenny.poole@cotswold.gov.uk
Summary/Purpose	To present the Audit Committee with a summary of the activity undertaken by Internal Audit since the last meeting of this Committee
Annexes	ANNEX A – REPORT OF INTERNAL AUDIT ACTIVITY – PLAN PROGRESS 2019/20
Recommendation/s	Please write recommendations using letters and italics as below. <i>a) To note the report</i>
Corporate priorities	Ensure that all services delivered by the Council are delivered to the highest standard.
Key Decision	NO
Exempt	NO
Consultees/ Consultation	N/A

1. BACKGROUND

The Internal Audit Service is provided to this Council by SWAP Internal Audit Services (SWAP). SWAP is a local authority-controlled company.

The report attached at **Annex A** sets out the work undertaken by SWAP for the Council since the last meeting of this Committee. 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 SWAP involvement.

Officers from SWAP will be in attendance at the Committee meeting and will be available to address Members' questions.

2. MAIN POINTS

- 2.1. The progress 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, details of audit recommendations and the outcome of follow-up reviews conducted on previous audit recommendations.

3. FINANCIAL IMPLICATIONS

- 3.1. The Internal Audit Service is operating within the contract sum.

4. LEGAL IMPLICATIONS

- 4.1. None directly from this report. Internal Audit reviews consider compliance with legislation relevant to the service area under review.

5. RISK ASSESSMENT

- 5.1. The weaknesses in the control framework, identified by the Internal Audit activity, continues to threaten organisational objectives if recommendations are not implemented.

6. BACKGROUND PAPERS

- 6.1. Internal Audit Reports