


REPORT TO AUDIT AND RISK ASSURANCE COMMITTEE

10 January 2019

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| Subject: | Internal Audit Progress Report as at 30 November 2018 |
| Director: | Executive Director – Resources – Darren Carter |
| Contribution towards Vision 2030: |  |
| Contact Officer(s): | Peter Farrow Audit Services and Risk Management Manager peter_farrow@sandwell.gov.uk |

DECISION RECOMMENDATIONS

That Audit and Risk Assurance Committee:

1. Review and comment upon the Internal Audit Progress Report.

1 PURPOSE OF THE REPORT

- 1.1 The report summarises the areas of work covered by Audit Services from 1 April 2018 to 30 November 2018.

2 IMPLICATIONS FOR SANDWELL'S VISION

- 2.1 Internal Audit operates across the council and helps it accomplish its vision by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control and governance processes.

3 BACKGROUND AND MAIN CONSIDERATIONS

- 3.1 The Internal Audit Progress Report as at 30 November 2018 contains details of the matters arising from internal audit work undertaken between 1 April 2018 and 30 November 2018.
- 3.2 The purpose of the report is to bring the Audit and Risk Assurance Committee up to date with the progress made against the delivery of the 2018/19 Internal Audit Plan. The information included in the progress report will feed into, and inform the overall opinion in the Internal Audit Annual Report issued at the year end.
- 3.3 It details the performance of the internal audit service via a series of performance indicators previously approved by the committee.
- 3.4 It summarises the audit work undertaken between 1 April 2018 and 30 November 2018, this includes:
- the areas subject to review (auditable area)
 - the level of audit need assigned to each auditable area (high, medium or low)
 - the number and type of recommendations made as a result of each audit review.
 - the number of recommendations accepted by management.
 - the level of assurance given to each system under review.
 - details of any key issues arising from the above.

4 THE CURRENT POSITION

- 4.1 The report does not require a decision and therefore, no position analysis is necessary.

5 CONSULTATION (CUSTOMERS AND OTHER STAKEHOLDERS)

- 5.1 The outcomes of the individual reports have been discussed with the relevant stakeholders and reported to the respective Director.

6 ALTERNATIVE OPTIONS

- 6.1 The report does not require a decision and therefore, alternative options do not need to be considered.

7 STRATEGIC RESOURCE IMPLICATIONS

- 7.1 There are no direct financial and resource implications arising from this report.

8 LEGAL AND GOVERNANCE CONSIDERATIONS

- 8.1 The Internal Audit service follows the Public Sector Internal Audit Standards, and the Code of Ethics that form part of the standards, as laid out in the Internal Audit Charter approved by the Audit and Risk Assurance Committee.

9 EQUALITY IMPACT ASSESSMENT

- 9.1 It was not necessary to undertake an Equality Impact Assessment.

10 DATA PROTECTION IMPACT ASSESSMENT

- 10.1 It was not necessary to undertake a Data Protection Impact Assessment. Data gathered during audit reviews is used and retained in accordance with current legislative requirements.

11 CRIME AND DISORDER AND RISK ASSESSMENT

- 11.1 There are no direct risk implications arising from this report.

12 SUSTAINABILITY OF PROPOSALS

- 12.1 There are no direct sustainability issues arising from this report.

13 HEALTH AND WELLBEING IMPLICATIONS (INCLUDING SOCIAL VALUE)

- 13.1 There are no direct health and wellbeing implications from this report.

14 IMPACT ON ANY COUNCIL MANAGED PROPERTY OR LAND

- 14.1 There is no direct impact on any council managed property or land from this report.

15 CONCLUSIONS AND SUMMARY OF REASONS FOR THE RECOMMENDATIONS

15.1 The purpose of the report is to inform the Audit and Risk Assurance Committee on progress against the 2018/19 Internal Audit Plan. As such, no decision is required.

16 **BACKGROUND PAPERS**

16.1 The Internal Audit Progress Report as at 30 November 2018.

17 **APPENDICES:**

None.

Darren Carter
Executive Director – Resources