

ANGUS COUNCIL

SCRUTINY AND AUDIT COMMITTEE – 24 JANUARY 2017

INTERNAL AUDIT ACTIVITY UPDATE

REPORT BY SHAN COOMBS, ACTING SERVICE MANAGER – GOVERNANCE AND CONSULTANCY

ABSTRACT

This report provides the Internal Audit Activity update on the main findings of internal audit reports issued since the date of the last Scrutiny and Audit Committee.

1. RECOMMENDATIONS

It is recommended that the Scrutiny and Audit Committee:

- (i) Consider the update on the completion of the 2016/17 Internal Audit Plan; and
- (ii) Consider management's progress in implementing internal audit recommendations.

2. ALIGNMENT TO THE ANGUS COMMUNITY PLAN/SINGLE OUTCOME AGREEMENT/ COUNCIL PLAN

The Angus Council Plan contains a number of priorities that our 2015/16 and 2016/17 Internal Audit Plans seek to provide assurance on. This includes areas such as Health and Social Care Integration as well as Transforming Angus. Our corporate governance reviews will also provide assurance on governance aspects that underpin corporate priorities.

3. BACKGROUND

Introduction

The annual internal audit plans were ratified by the Scrutiny and Audit Committee and a progress report is submitted to each meeting of the Committee. The report outlines progress in delivering the plan and provides a summary of the audit reports issued during the reporting period.

Internal Audit issues a formal report for each audit undertaken as part of the annual audit plan. Each audit report contains an action plan which incorporates all the recommendations made. This action plan, prepared under SMART (Specific, Measurable, Achievable, Realistic, Timed) criteria, is agreed with management who nominate persons responsible for taking forward the actions and who set their own completion date for each action. This agreed action plan forms an integral part of the final audit report and audit recommendations are ranked to indicate materiality.

As part of the ongoing audit process, Internal Audit reviews the implementation of recommendations and reports the results on a quarterly basis to the Scrutiny and Audit Committee. The latest report is attached.

4. CURRENT POSITION

Work continues within the Internal Audit team to progress those audits which formed part of the 2016/17 Internal Audit Plan agreed by the Scrutiny and Audit Committee in April 2016.

5. PROPOSALS

The attached report provides Scrutiny and Audit Committee members with an update on progress with the completion of the 2016/17 Internal Audit Plan. The Committee is asked to note this report.

The Committee is also asked to note the progress made in implementing internal audit recommendations.

6. FINANCIAL IMPLICATIONS

There are no financial implications arising directly from this report.

NOTE: No background papers, as detailed by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to a material extent in preparing the above report.

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List of Appendices:

Internal Audit Activity Update Report