



Report of: **Head of Internal Audit**

Meeting of	Date	Agenda Item	Ward(s)
Audit Committee	19 th June 2014		

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SUBJECT: Internal Audit Annual Report 2013/14

1. Synopsis

- 1.1. The provision of a continuous internal audit service assists the Council in providing assurance on the control environment that supports the delivery of the Council's Strategy.
- 1.2. This report summarises the work that Internal Audit has undertaken during the financial year 2013/14, identifies the key themes that we have identified across the authority, and also highlights how responsive management have been in implementing recommendations.

2. Recommendations

- 2.1. To note the content of this report and the information provided in Appendix A.

3. Background

- 3.1. The provision of a continuous internal audit service assists the Council in ensuring it has an effective control environment and so supports the delivery of the Council's services.

3.2. The Internal Audit Programme (Annual Plan) was approved by this Committee in May 2013. The findings from the execution of that work programme are attached as Appendix A.

4. Implications

4.1. Financial implications

The programme of audit work was met from within the existing Internal Audit revenue budget

4.2. Legal Implications

The Council has a duty to maintain an adequate and effective system of internal audit in accordance with proper internal audit practices (regulation 6 Accounts and Audit Regulations 2003, amended 2006 and 2011). Due regard must be had by the Council to the CIPFA code of practice for internal audit and Public Sector Internal Audit Standards (PSIAS). Any officer or member must supply necessary documents and other records and provide any necessary information and explanation required in the course of an internal audit.

4.3. Equalities Impact Assessment

There are no direct equality implications arising from the recommendation in this report.

5. Conclusion and reasons for recommendations

This report indicates the level of work being undertaken by Internal Audit in order to provide assurance over Islington's control environment.

Final Report Clearance

Signed by



9 June 2014

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Corporate Director of Finance

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Date

Received by

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Head of Democratic Services

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Date

Report author: Michael Bradley, Head of Internal Audit

Tel: 07979834012

E-mail: michael.bradley@islington.gov.uk