



Report of: **Corporate Director of Finance and Resources**

Meeting of	Date	Agenda Item	Ward(s)
Audit Committee	24 January 2017		

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SUBJECT: Internal Audit Interim Report 2016/17

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 from 1st April 2016 to 31st October 2016, 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 March 2016. The findings from the execution of that work programme to October 2016 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 requirement for an internal audit function in local government is detailed within the Accounts and Audit (England) Regulations 2015, which states that a relevant body must: *'undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control'*. The standards for 'proper practices' in relation to internal audit, are laid down in the Public Sector Internal Audit Standards 2013

4.3. Resident Impact Assessments

There are no direct Resident Impact Assessment implications arising from the recommendations 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



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Corporate Director of Finance

Date

Received by

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Head of Democratic Services

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Date

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