

Report of: Interim S151 Officer

Meeting of:	Date	Agenda item	Ward(s)
Audit Committee	28 th January 2020	-	All

SUBJECT: Internal Audit Interim Report 2019-20**1. Synopsis**

- 1.1. The provision of a continuous internal audit service provides independent and objective assurance on the control environment that supports the delivery of the Council's objectives.
- 1.2. This report is intended to support Audit Committee in obtaining assurance that the Council has a sound framework of governance, risk management and internal control. It does this by demonstrating that the Internal Audit plan is being delivered, updating on the performance of the audit function, highlighting service areas where high priority recommendations have been made and commenting on the level of implementation of audit recommendations by management.

2. Recommendations

- 2.1 Audit Committee is asked to note the report.

3. Background

- 3.1 The 2019-20 Internal Audit Plan was approved Audit Committee in March 2019. This report details the outcomes of delivery of the 2019-20 audit plan to date in appendices 1-2, and outcomes of follow up audits in appendix 3. The report also identifies and gives more detail on those areas where the overall assurance statements were less than 'moderate'.

- 3.2 Internal audit projects result in a statement of assurance of either 'substantial', 'moderate', 'limited' or 'no' assurance. These conclusions are based on the number of critical and high priority risks identified in the report. Audit Committee receives details of high priority issues raised in audit reviews which result in 'limited' or 'no' assurance statements (a detailed explanation of assurance ratings is included at Appendix 1).
- 3.3 These statements are indicators of the assurance we can give at the time of the audit and may reflect control design or compliance issues. We are pleased to report a positive response to final audit reports and there is evidence of implementation on follow up. Where implementation of recommendations is protracted, Internal Audit may provide support to auditees in-year.
- 3.4 Summary details of high priority recommendations are included in appendix 2. Internal Audit has received appropriate management responses to the recommendations made to address these risks.
- 3.5 Audit Committee is advised that there are no matters to report with regard to key recommendations that have not been implemented within agreed timescales as noted during follow up audits in the year to date. Follow up audits on all recommendations arising from our work in 2019-20 will be conducted in 2020-21.

4. Implications

4.1. Financial implications

The programme of work has been met from within the existing Internal Audit budget. The financial implications of individual audit recommendations are met by local budgets.

4.2. Legal Implications

There are no legal implications arising from this report.

4.3. Environmental implications

There are no known environmental implications arising from the recommendations in this report.

4.4. Resident Impact Assessment

The council must, in the exercise of its functions, have due regard to the need to eliminate discrimination, harassment and victimisation, and to advance equality of opportunity, and foster good relations, between those who share a relevant protected characteristic and those who do not share it (section 149 Equality Act 2010). The council has a duty to have due regard to the need to remove or minimise disadvantages, take steps to meet needs, in particular steps to take account of disabled persons' disabilities, and encourage people to participate in public life. The council must have due regard to the need to tackle prejudice and promote understanding. A Resident Impact Assessment has not been completed because the decision currently being sought does not have direct impacts on residents.

5. Reason for recommendations

- 5.1 To note outcomes of delivery of the audit plan at Appendices 1-3

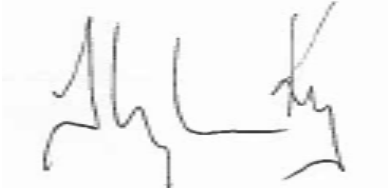
Appendices

Appendix 1 provides an update on outcomes of delivery of the 2019-20 audit plan;

Appendix 2 summarises high priority findings from audit reviews that have attracted a less than moderate assurance rating;

Appendix 3 details the results of the follow up of audit recommendations made previously.

Final report clearance:



Signed by: Acting S151 Officer

Date: 9 January 2020

Report Author:

Nasreen Khan, Head of Internal Audit, Investigations and Risk Management

Tel: 0207 974 2211

Email: Nasreen.Khan@islington.gov.uk

Financial Implications

Author: Stephen Key

Email: Stephen.Key@islington.gov.uk

Legal Implications

Author: David Daniels

Email: David.Daniels@islington.gov.uk

REPORT ENDS