

## AUDIT & GOVERNANCE COMMITTEE

13 FEBRUARY 2020

### REPORT OF THE HEAD OF AUDIT AND GOVERNANCE & MONITORING OFFICER

#### INTERNAL AUDIT UPDATE REPORT 2019/20 (QUARTER 3)

#### EXEMPT INFORMATION

None.

#### PURPOSE

To provide Audit & Governance Committee with internal audit's progress report for the period to 31 December 2019 (Quarter 3).

#### RECOMMENDATIONS

1. That the Committee considers the attached report (and new format for reporting).

#### EXECUTIVE SUMMARY

Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes (Public Sector Internal Audit Standards).

Internal Audit's role is to provide independent assurance to the Council that systems are in place and are operating effectively.

Every local authority is statutorily required to provide for an adequate and effective internal audit function. The Internal Audit service provides this function at this Authority.

This report aims to ensure that Committee members are kept aware of the arrangements operated by the Internal Audit service to monitor the control environment within the services and functions of the authority, and the outcome of that monitoring. This is to contribute to corporate governance and assurance arrangements and ensure compliance with statutory and professional duties, as Internal Audit is required to provide periodic reports to "those charged with governance".

Internal Audit's newly formatted progress report for Quarter 3 is detailed at **Appendix 1** for members to consider.

## **RESOURCE IMPLICATIONS**

None.

## **LEGAL/RISK IMPLICATIONS BACKGROUND**

Failure to report would lead to non-compliance with the requirements of the Annual Governance Statement and the Public Sector Internal Audit Standards.

## **SUSTAINABILITY IMPLICATIONS**

None.

## **BACKGROUND INFORMATION**

None.

## **REPORT AUTHOR**

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## **LIST OF BACKGROUND PAPERS**

## **APPENDICES**

**Appendix 1** Internal Audit Performance Report (Quarter 3) 2019/20