

AUDIT AND STANDARDS COMMITTEE

25 July 2018

Title: Internal Audit Report for Quarter 1 2018/19 (1 April to 30 June 2018)	
Open Report	For Discussion
Wards Affected: None	Key Decision: No
Report Author: Rachel Paddon, Interim Head of Audit	Contact Details: Tel: 07795177099 E-mail: rachel.paddon@lbbd.gov.uk
Accountable Director: Claire Symonds, Chief Operating Officer	
Summary: This report brings together all aspects of internal audit work undertaken to date during 2018/19. The report details audit progress to 30 June 2018 and includes details of the overdue high-risk recommendations outstanding and actions being taken by management to address these.	
Recommendation: The Audit and Standards Committee are asked to note the contents of the report.	

1. Internal audit 2018/19

- 1.1. There is one significant change to the planned risk and compliance audit plan beyond timing changes in year. This is the addition of a follow up audit of Security of Corporate Buildings following the “limited assurance” report in 2017/18.
- 1.2. At the end of Q1, 11% of the risk and compliance audits were at least at draft report stage, making good progress towards the target of 25% by the end of Q2.
- 1.3. No significant issues have been identified by the 2018/19 final reports issued to date.
- 1.4. Work is underway to risk assess the schools in the Borough to inform a risk-based schools’ audit plan. The report details the proposed initial schools audit work to be prioritised in Q2.

2. Progress in implementation of internal audit recommendations as at 30 June 2018

- 2.1. Internal Audit tracks management progress in implementing all critical and high-risk findings by way of a chase up or follow up to the audit client accordingly. Of the six outstanding high-risk findings, three were not verified to be fully implemented and therefore reported as overdue as at 30 June 2018.

List of Appendices

Appendix	Content
1	Internal Audit 2018/19 Q1 update
2	Internal Audit Plan 2018/19