

**AUDIT & GOVERNANCE COMMITTEE**  
22 February 2016

**Completed Internal Audit Reports**

**SUMMARY AND PURPOSE:**

The purpose of this report is to inform Members about the Internal Audit reports that have been completed since this Committee last considered a Completed Internal Audit Reports item in December 2015 - as attached at Annex A.

Although it is not the Committee's policy to review all Internal Audit reports in detail during the meeting, full copies of the reports summarised have been provided to Members of the Committee and are available through the Members' on-line library.

**RECOMMENDATIONS:**

The Committee is asked to consider whether there are any audit reports or management action plans that it would like to review further and whether there are any matters they wish to refer to the relevant Scrutiny Board.

**BACKGROUND:**

- 1 At the conclusion of each audit review a report is issued to the responsible manager who is asked to complete an action plan responding to the recommendations.
- 2 The return of a management action plan (MAP), which in the auditor's opinion adequately addresses the report findings and recommendations, signals the end of the audit process. Any follow up work required forms part of future audit plans at the appropriate time.
- 3 There have been 12 audit reports issued since the last report to this Committee in December 2015. The table below lists those audits and shows the audit opinion and number of high priority recommendations included in the Management Action Plan.

|   | Audit                           | Opinion                             | Number of recommendations rated as High Priority |
|---|---------------------------------|-------------------------------------|--|
| 1 | Highways Contract (Lot 1)       | n/a                                 | 0  |
| 2 | Deputyships                     | Some Improvement Needed             | 1  |
| 3 | ASC Contract Management         | Some Improvement Needed             | 0  |
| 4 | Training Course Cancellations   | Some Improvement Needed             | 0  |
| 5 | General Ledger                  | Effective                           | 0  |
| 6 | IT Feeder Systems               | Effective                           | 0  |
| 7 | LAC Finances - Follow-up review | Some Improvement Needed             | 1  |
| 8 | Schools Compliance Audit        | Some/Significant Improvement Needed | 0  |

|    |                                   |                         |   |
|----|-----------------------------------|-------------------------|---|
| 9  | Members' Allocations              | Some Improvement Needed | 0 |
| 10 | Public Health Contracts           | Some Improvement Needed | 1 |
| 11 | Families, Friends and Communities | Some Improvement Needed | 2 |
| 12 | Treasury Management               | Effective               | 0 |

- 4 Annex A contains more details of the audits listed above and shows for each the:
- title of the audit
  - background to the review
  - key findings
  - overall audit opinion
  - key recommendations for improvement
- 5 The Committee will be aware that in order to respond to general Member interest in Internal Audit reports it has previously been agreed that a list of completed reports will be circulated to all Members of the County Council on a periodic basis.
- 6 In order to fully discharge its duties in relation to governance, the Committee is asked to review the attached list of recently completed Internal Audit reports and determine whether there are any matters that it would like to review further or if it would like to suggest another Scrutiny Board does so.

#### **IMPLICATIONS:**

- 7 Financial Equalities Risk management and value for money
- 8 There are no direct implications (relating to finance, equalities, risk management or value for money) arising from this report. Any such matters highlighted as part of the audit work referred to in this report, would be progressed through the agreed Internal Audit Reporting and Escalation Policy

#### **WHAT HAPPENS NEXT:**

- 9 See Recommendations above.

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**Sources/background papers:** Final audit reports and agreed management action plans