SURREY
COUNTY COUNCIL

AUDIT & GOVERNANCE COMMITTEE
4 December 2017

Completed Internal Audit Reports

SUMMARY AND PURPOSE:

1. The purpose of this report is to inform Members of the Internal Audit reports that have been completed since this Committee last considered a Completed Internal Audit Reports item in September 2017 - as attached at Annex A.

2. 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:

3. The Audit and Governance Committee is asked to consider whether there are any audit reports or agreed actions that it would like to review further and whether there are any matters they wish to refer to the relevant Scrutiny Board.

BACKGROUND:

4. 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 findings.

5. The agreement of both the findings and appropriate actions to address them, which in the auditor's opinion adequately addresses the risks and/or control weaknesses, allows for the final report to be issued. Agreed actions are tracked for progress and implementation, and any follow-up work required forms part of future audit plans at the appropriate time.

6. There have been six audit reports issued since the last report to this Committee in September 2017. The table below lists those audits and shows the audit opinion and number of high priority findings included in the report.

	Audit	Opinion	Number of findings rated as High Priority
1	Unaccompanied Asylum Seeking Children	Reasonable Assurance	1
2	Performance Appraisals	Reasonable Assurance	1
3	Payroll (2016/17)	Reasonable Assurance	0
4	Contract Management	Reasonable Assurance	0
5	NMI Placement Management	Partial Assurance	2
6	Community Transport	Reasonable Assurance	0

7. 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

8. 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.

9. 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:

10. Financial
    Equalities
    Risk management and value for money

11. 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:

12. See Recommendations above.

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Sources/background papers: Final audit reports with agreed actions