



Audit & Governance Committee
12 April 2018

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 on 22 January 2018 - 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 Select Committee.

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 ten audit reports issued since the last report to this Committee in January 2018. The table below lists those audits and shows the audit opinion and number of high priority findings included in the report.

	Audit	Opinion	High Priority findings
1	Financial Assessments & Benefits	Reasonable Assurance	0
2	Grass Cutting Arrangements	Substantial Assurance	0
3	Gifts & Hospitality – follow-up	Reasonable Assurance	0
4	Nursery Education Funding – follow up	Reasonable Assurance	0
5	Efficiency Savings	Reasonable Assurance	0
6	Pavement Horizon	Reasonable Assurance	0
7	Order To Cash (accounts receivable)	Reasonable Assurance	0
8	General Data Protection Regulations (GDPR)	Partial Assurance	3

9	Risk Management	Substantial Assurance	0
10	Organisational Ethics	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:

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