

Report of the Executive Manager – Finance and Corporate Services

1. Purpose of report

- 1.1. The attached report has been prepared by the Council's internal auditors RSM. It is the fourth, and final, progress report for the financial year 2018/19 and shows the current position on the audit programme, along with any significant recommendations with regard to the audits completed during this period.

2. Recommendation

It is RECOMMENDED that the Corporate Governance Group notes the final progress report for 2018/19 (**Appendix A**) from the Council's Internal Auditor.

3. Reasons for Recommendation

- 3.1. To conform to best practice and Public Sector Internal Audit Standards, and give assurance to the Corporate Governance Group regarding the Council's internal control environment.

4. Supporting Information

- 4.1. The Internal Audit Plan for 2018/19 was approved by the Corporate Governance Group at its meeting on 10 May 2018 and includes 20 planned reviews. All scheduled reviews have been completed. The attached report highlights the completion and issuing of four reports: Budgetary Control and Setting, Safeguarding, Health and Safety, and Follow-Up. In terms of findings:
 - Three substantive audits have returned findings of Substantial Assurance; the Follow-Up audit is scored differently but received a 'Good Progress' finding
 - The Budgetary Control and Setting audit did not result in any management actions.
 - The Safeguarding audit resulted in two low level recommendations and management actions have been agreed.
 - The Health and Safety audit resulted in one medium and three low level priority recommendations – the medium priority recommendation related to closer monitoring of the completion of Health and Safety e-learning modules by staff. Management actions have been agreed for all recommendations.
 - The Follow-Up audit resulted in one medium and five low priority findings being re-raised. Management actions were agreed in respect of all the

findings. The medium priority finding relates to Garden Waste where procedure notes had not been updated following the introduction of GDPR.

5. Alternative options considered and reasons for rejection

5.1. Not applicable.

6. Risks and Uncertainties

6.1. If recommendations are not acted upon there is a risk internal controls are weakened and the risk materialises.

7. Implications

7.1. Financial Implications

7.1.1. There are no direct financial implications to the report. Indirectly a better internal control environment suggests risk has reduced and can result in a reduced audit workload and therefore cost.

7.2. Legal Implications

7.2.1. The recommendation supports good risk management.

7.3. Equalities Implications

7.3.1. There are no equalities implications identified for this report

7.4. Section 17 of the Crime and Disorder Act 1998 Implications

7.4.1. There are no such implications.

7.5. Other implications

7.5.1. There are no such implications.

8. Link to Corporate Priorities

8.1. Maintaining a proactive internal audit programme each year contributes to the Corporate Priority of:

- Transforming the Council to enable the delivery of efficient high quality services

9. Recommendations

It is RECOMMENDED that the Corporate Governance Group notes the final progress report for 2018/19 (**Appendix A**) from the Council's Internal Auditor.

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Background papers available for Inspection:	None.
List of appendices:	Appendix 1 - Internal Audit Progress Report – RSM

