



## **Governance Scrutiny Group**

**Thursday, 6 February 2020**

## **Internal Audit Progress Report**

### **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 reflects the current progress made against the annual Internal Audit programme along with any significant recommendations with regard to the audits completed during this period.

#### **2. Recommendation**

It is RECOMMENDED that the Governance Scrutiny Group notes the progress made so far this year against the Internal Audit programme.

#### **3. Reasons for Recommendation**

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

#### **4. Supporting Information**

- 4.1. The Internal Audit Plan for 2019/20 was approved by the Corporate Governance Group at its meeting on 7 February 2019 and includes 14 planned reviews. The attached report highlights the completion and issuing of one report: Enforcement – Statutory Nuisance. In terms of findings:

- 78% of the annual Internal Audit programme has been completed
- The audit of Enforcement – Statutory Nuisance returned a finding of Substantial Assurance with one low level priority recommendation where management actions have been agreed.

#### **5. Risks and Uncertainties**

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

#### **6. Implications**

- 6.1. **Financial Implications**

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

## 6.2. Legal Implications

The recommendation supports good risk management and compliance with legislation and regulations relating to Local Authority finance.

## 6.3. Equalities Implications

There are no equalities implications identified for this report.

## 6.4. Section 17 of the Crime and Disorder Act 1998 Implications

There are no such implications.

## 7. Link to Corporate Priorities

Quality of Life	No links
Efficient Services	Undertaking a programme of internal audit ensures that proper and efficient services are delivered by the Council.
Sustainable Growth	No links
The Environment	No links

## 8. Recommendations

It is RECOMMENDED that the Governance Scrutiny Group notes the progress made so far this year against the Internal Audit programme.

<b>For more information contact:</b>	Peter Linfield Executive Manager - Finance and Corporate Services Tel: 0115 9148439 plinfield@rushcliffe.gov.uk
<b>Background papers available for Inspection:</b>	None
<b>List of appendices:</b>	<b>Appendix 1 - Internal Audit Progress Report – RSM</b>