



Governance Scrutiny Group

Thursday, 30 July 2020

Internal Audit Report Q4 2019/20

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 2019/20 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 Governance Scrutiny Group notes the final progress report for 2019/20 (Appendix A) prepared by 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 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 Governance Scrutiny Group at its meeting on 7 February 2019 and includes 14 planned reviews. All scheduled reviews have been completed. The attached report highlights the completion and issuing of four reports: Garden Waste, Property Leases and Rents, Main Accounting Systems, 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 Garden Waste and Property Leases and Rents audits did not result in any management actions.
- The Main Accounting Systems audit resulted in two low level recommendations and management actions have been agreed.

- The Follow-Up audit resulted in five low priority findings being re-raised. Management actions were agreed in respect of all the recommendations.

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

- 6.1.1. 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.

6.2. Legal Implications

- 6.2.1. The recommendation supports good risk management.

6.3. Equalities Implications

- 6.3.1. There are no equalities implications identified for this report

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

- 6.4.1. There are no such implications.

7. Link to Corporate Priorities

Quality of Life	
Efficient Services	Undertaking a programme of internal audit ensures that proper and efficient services are delivered by the Council.
Sustainable Growth	
The Environment	

8. Recommendations

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

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Background papers available for Inspection:	
List of appendices:	Appendix 1 - Internal Audit Progress Report – RSM