

# Audit & Governance Committee

8 December 2015

Is the final decision on the recommendations in this report to be made at this meeting?

Yes

## Interim Internal Audit Report 2015/16

<b>Final Decision-Maker</b>	Audit & Governance Committee
<b>Portfolio Holder</b>	Finance and Governance – Councillor Barrington-King
<b>Lead Director</b>	Lee Colyer – Director of Finance
<b>Head of Service</b>	Rich Clarke – Head of Audit Partnership
<b>Lead Officer/Report Author</b>	Rich Clarke – Head of Audit Partnership
<b>Classification</b>	Non-Exempt
<b>Wards affected</b>	All

### This report makes the following recommendations to the final decision-maker:

1. The Committee notes and comments as appropriate on progress against the internal audit plan and findings to date.

### This report relates to the following Five Year Plan Key Objectives:

- A Prosperous Borough
- A Green Borough
- A Confident Borough

This report is concerned with the internal control and governance of the Council. Successful controls and effective governance are a crucial underpinning for all corporate priorities.

### Timetable

<b>Meeting</b>	<b>Date</b>
Audit & Governance Committee	8 December 2015

# Interim Internal Audit Report 2015/16

## **1. PURPOSE OF REPORT AND EXECUTIVE SUMMARY**

- 1.1 The report provides an update to the Committee on work conducted by Mid Kent Audit in pursuance of the audit plan agreed by this Committee in March 2015. It also provides commentary on the broader objectives of the service in helping to ensure good governance at the Council.

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## **2. INTRODUCTION AND BACKGROUND**

- 2.1 Internal audit has a statutory basis as a service through the Accounts & Audit Regulations 2015. Its principal objective is to examine and evaluate the effectiveness of the Council's systems of internal control, risk management and corporate governance.
- 2.2 This report provides evidence to the Committee in discharging its constitutional responsibilities for overseeing and commenting upon governance at the Council.
- 2.3 The report provides an interim position at approximately the mid-year point. A full annual report, including the Head of Audit Opinion, will come to this Committee in June 2016.

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## **3. AVAILABLE OPTIONS**

- 3.1 The report is presented for information and comment rather than decision.

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## **4. PREFERRED OPTION AND REASONS FOR RECOMMENDATIONS**

- 4.1 Not applicable.

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## **5. CONSULTATION RESULTS AND PREVIOUS COMMITTEE FEEDBACK**

- 5.1 The individual outcomes in this report arise from the detail of audit work, each of which was agreed after discussion with officers at the time reports were finalised. The report also reflects previous Committee feedback about the style and content of our summary reports in seeking to provide a broad range of information on the progress of the service.

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## 6. CROSS-CUTTING ISSUES AND IMPLICATIONS

This report is provided for information rather than decision and consequently raises no new issues and implications. Any and all comments from Members will be considered for future reports and, where applicable, within individual audit projects through the rest of the year.

Issue	Implications	Sign-off (name of officer and date)
<b>Legal</b> including Human Rights Act	Not applicable, see comment above.	
<b>Finance</b> and other resources		
<b>Staffing establishment</b>		
<b>Risk management</b>		
<b>Environment</b> and sustainability		
<b>Community safety</b>		
<b>Health and Safety</b>		
<b>Health and wellbeing</b>		
<b>Equalities</b>		

## 7. REPORT APPENDICES

The following documents are to be published with this report and form part of the report:

- Appendix A: Mid Kent Audit Interim Audit Report 2015/16.

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## 8. BACKGROUND PAPERS

This report follows on from the 2015/16 Audit Plan. That plan was agreed by the then Audit Committee in March 2015 and is available among papers for that meeting.

The report also draws upon findings from individual audit reviews undertaken through the course of the year to date. This report presents that output in summary format, but full reports are available to Members on request.