

MEETING:	AUDIT & GOVERNANCE COMMITTEE
MEETING DATE:	19 March 2015
TITLE OF REPORT:	PROGRESS REPORT ON 2014-15 INTERNAL AUDIT PLAN
REPORT BY:	INTERNAL AUDIT – SOUTH WEST AUDIT PARTNERSHIP

Classification

Open

Wards Affected

County-wide

Purpose

The purpose of this Internal Audit Report is to update Members on the progress of internal audit work and to bring to their attention any key internal control issues arising from work recently completed.

The attached reports (Appendices A & B) are a summary of the activity completed at 20th February 2015 for the 2014/15 audit plan.

Recommendation

That subject to any comments the Committee wishes to make the report be noted.

Alternative Options

- 1 This report is for information and therefore alternative options are not applicable.

Reasons for Recommendations

- 2 To ensure compliance with good practice as set out in the Public Sector Internal Audit Standards (PSIAS).

Key Considerations

3 See Appendix A

Community Impact

4 The report does not impact on this area.

Equality and Human Rights

5 The report does not impact on this area.

Financial Implications

6 There are no financial implications.

Legal Implications

7 There are no legal implications.

Risk Management

8 There is a risk that the level of work required to give an opinion on the Council's systems of Internal Control is not achieved. This is mitigated by the regular active management and monitoring of progress against the agreed internal audit plan.

Consultees

9 The Chief Financial Officer (Section 151 Officer) was consulted in the drafting of this report.

Appendices

Appendix A – SWAP Plan Progress Report 2014/15

Appendix B – 2014/15 Annual Plan Progress

Appendix C - High Priority Service Recommendations

Appendix D – Audit Framework Definitions

Background Papers

- None identified.