

Audit, Risk and Governance Committee
Meeting to be held on Monday, 30 April 2018

Electoral Division affected:
(All Divisions);

Internal Audit progress report
(Appendices 'A', 'B' and 'C' refer)

Contact for further information:
Ruth Lowry, Tel: (01772) 534898, head of internal audit
ruth.lowry@lancashire.gov.uk

Executive Summary

In the context of the committee's responsibility to consider updates on the Internal Audit Service's work including key findings, issues of concern and action being taken as a result of internal audit work, the committee is asked to consider the internal audit progress report and outcomes of the work for the period to 31 March 2018.

Recommendation

The committee is asked to receive and note the report.

Background and Advice

This report sets out for the committee the internal audit work performed under the audit plan for 2017/18 approved in June 2017.

The work completed to the end of March 2018 supports the overall opinion in the annual internal audit report. Over the three months between January to March 2018 11 audits were completed and reported: two have provided full assurance (both relating to BTLS's processing of the council's payroll), six have provided substantial assurance (including two relating to direct payments), and three have provided limited assurance (including the transition of service users from children's to adult services).

Appendix 'A' to this report highlights key issues that the Audit, Risk and Governance Committee should be aware of in fulfilling its role of providing independent oversight of the adequacy of the council's governance, risk management and internal control framework. It highlights the issues arising from the work undertaken during the period to 31 March 2018 under the audit plan for 2017/18.

Appendix 'B' sets out the audit plan for the year and provides brief notes of the progress made on each engagement and the outcomes where applicable.

Appendix 'C' sets out the audit assurance levels and classification of residual risks.

Consultations

Each of the directors and heads of service who have sponsored the audit work reported here has been consulted.

Implications:

This item has the following implications, as indicated: none.

Risk management

This report supports the Audit, Risk and Governance Committee in undertaking its role, which includes providing independent oversight of the adequacy of the Council's governance, risk management and internal control framework.

Local Government (Access to Information) Act 1985

List of Background Papers

Paper	Date	Contact/Tel
-------	------	-------------

N/A

Reason for inclusion in Part II, if appropriate

N/A