

**Audit, Risk and Governance Committee**  
Meeting to be held on Monday, 27 January 2020

Electoral Division affected:  
(All Divisions);

**Internal Audit Progress Report**  
(Appendices A and B refer)

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**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 2019/20 for the period to 31 December 2019.

**Recommendation**

The Audit, Risk and Governance Committee is asked to consider the report.

**Background and Advice**

This report sets out for the committee the internal audit work performed under the audit plan for 2019/20 approved in May 2019.

Appendix A highlights key issues that the committee should be aware of at this point in fulfilling its role of providing independent oversight of the adequacy of the council's governance, risk management and internal control framework. In particular it sets out a small number of amendments to the audit plan, information about the status of action plans agreed with management, and summaries of the audits completed in the period to 31 December 2019.

Appendix B sets out the audit assurance levels and classification of residual risks used by the Internal Audit Service.

**Consultations**

The Chief Executive and Director of Resources, the Director of Finance, and each of the directors and/or heads of service who have sponsored the audit work reported here has been consulted.

**Implications:**

This item has the following implications, as indicated:

**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
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N/A

Reason for inclusion in Part II, if appropriate

Not applicable.