

AC29. INTERNAL AUDIT PROGRESS REPORT

Committee considered a report by the Internal Audit Manager summarising the progress with the 2014/15 Internal Audit Plan and on Services' progress in implementing Internal Audit recommendations.

In regard to the Audit Plan, 9 assignments had been completed to final report, 3 to draft report and 4 were in progress. 7 assignments had yet to commence. The findings from assignments completed to final report were set in appendices to the report.

The performance of Internal Audit, as measured against 5 key performances indicators was set out together with performance in the previous two financial years. In regard to outstanding audit recommendations, 6 remained from 3 reviews.

The committee sought clarification on the progress made in achieving the key performance indicator of 90% of audit recommendations accepted. It was likely that by the year end target would be exceeded and given that it was exceeded in the previous two years members queried whether it should be revised.

Members also sought assurance that the plan was achievable given resource pressures within the audit team. The Internal Audit manager confirmed that there was sufficient flexibility within the plan to ensure that he will be able to provide a balanced and full opinion on the adequacy of the Council's internal control framework in his April 2015 Internal Audit Annual Assurance Report.

Decision

The Committee noted:-

- (1) the progress with completing planned 2014/15 internal audit work;**
- (2) internal audit performance; and**
- (3) the current position in relation to recommendations, from previous audits, which are outstanding.**