

AC4. INTERNAL AUDIT PROGRESS REPORT 2015/16

The committee considered a report by the Internal Audit Manager providing an update on the Internal Audit Plan for 2015/16.

In regard to the plan, 17 assignments had been completed and 2 were in progress, nearing completion.

Internal Audit performance to date, as measured by 5 key performance indicators, was broadly comparable to performance at the same point in 2014/15.

The report set out the key findings of those assignments which have been completed in 2015/16, and the position in relation to 13 recommendations which were outstanding.

Members sought further detail on the review of review of IT Systems - Security and Management and in particular in regard to access to the ICT suite in the Municipal Buildings.

In response to a question the Internal Audit Manager provided background to the review of Financial Regulations, explaining the purpose and the consultation leading to a report to Council in June which will present revised Financial Regulations for approval.

In regard to outstanding recommendations the Chief Finance Officer explained the background to the development of a corporate debt recovery policy, advising that service pressures had impacted on its development. It was envisaged that a policy would be finalised in June 2016. He also explained that a Register of Interests for Pensions Committee members would be in place by August 2016.

The Internal Audit Manager explained, following a question, the reasons why the assurance placed on the review of members training, allowances, expenses, and civic events and receptions had been both substantial and limited. This was because the review had covered 3 audits.

Decision

The committee noted:-

- (1) progress in completing planned 2015/16 Internal Audit work; and**
- (2) the position in relation to recommendations outstanding.**