

**Interim Internal Audit & Assurance Report**

<b>Final Decision-Maker</b>	Audit, Governance & Standards Committee
<b>Lead Directors</b>	Director of Finance & Business Improvement Director of Mid Kent Services
<b>Lead Officer and Report Author</b>	Rich Clarke: Head of Audit Partnership
<b>Classification</b>	Public
<b>Wards affected</b>	All

**Executive Summary**

The report provides a summary of progress so far against the 2018/19 Internal Audit & Assurance Plan. It includes extracts from audit reports finalised so far as well as updates on the broader governance work of the internal audit team.

**This report makes the following recommendations to this Committee:**

1. That progress against the 2018/19 Internal Audit & Assurance Plan and findings so far be noted.

**Timetable**

<b>Meeting</b>	<b>Date</b>
Audit, Governance & Standards Committee	19 November 2018

# Interim Internal Audit & Assurance Report

## 1. INTRODUCTION AND BACKGROUND

1.1 The report provides an update for Members on progress against the 2017/18 Internal Audit & Assurance plan approved by this Committee earlier this year. The report also meets our duties under Public Sector Internal Audit Standard 2060 to report to Members on:

- Our audit charter,
- The independence of internal audit,
- Audit plan changes and progress against the plan,
- Resource needs of the audit service,
- Results of audit work so far,
- Affirming conformance with the Standards and Code of Ethics, and
- Details of risks taken by management that, in the Head of Audit Partnership's judgement, may be unacceptable to the authority.

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## 2. AVAILABLE OPTIONS

2.1 To keep conformance with the Standards we must report progress periodically to Members. This report fulfils that duty and provides the opportunity for Members to review, comment on and question the progress we have made and the results we have reached. We propose no alternative action.

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## 3. PREFERRED OPTION AND REASONS FOR RECOMMENDATIONS

3.1 By noting and commenting on our progress we will maintain conformance with professional Standards.

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## 4. RISK

4.1. This report is presented for information only and has no risk management implications.

## 5. CONSULTATION RESULTS AND PREVIOUS COMMITTEE FEEDBACK

5.1 We discuss results of audit work with responsible officers within the authority before issuing as final. We remain pleased to record to Members continuing good levels of co-operation from officers who have accepted all recommendations made so far in 2018/19.

5.2 The report builds on Committee comments from previous similar reports at equivalent points in earlier years.

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## **6. NEXT STEPS: COMMUNICATION AND IMPLEMENTATION OF THE DECISION**

6.1 We will continue progress towards fulfilling the 2018/19 audit and assurance plan. We will issue our final report, including the Head of Audit Opinion, in June 2019.

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## **7. CROSS-CUTTING ISSUES AND IMPLICATIONS**

<b>Issue</b>	<b>Implications</b>	<b>Sign-off</b>
<b>Impact on Corporate Priorities</b>	The report provides an update and is presented to note. It recommends no new substantive decisions.	Rich Clarke Head of Audit Partnership November 2018
<b>Risk Management</b>		
<b>Financial</b>		
<b>Staffing</b>		
<b>Legal</b>		
<b>Privacy and Data Protection</b>		
<b>Equalities</b>		
<b>Crime and Disorder</b>		
<b>Procurement</b>		

## **8. REPORT APPENDICES**

The following documents are to be published with this report and form part of the report:

- Appendix 1: Interim Internal Audit & Assurance Report 2018/19
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## **9. BACKGROUND PAPERS**

Full copies of audit reports summarised within are available to Members on request.