

## **INTERNAL AUDIT PROGRESS REPORT**

Head of Finance

### **1 Purpose**

- 1.1 To report Internal Audit progress to date to the Audit Committee.

### **2 Recommendations/for decision**

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| 2.1 The Committee is asked to review and note the contents of the report |
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### **3 Supporting information**

- 3.1 Internal Audit reviews the control and assurance mechanisms of the Council and produces formal Audit reports with recommendations intended to improve controls. Internal Audit will regularly report on the progress of its work to the Committee.
- 3.2 Good progress has been made to date on work identified in the current financial year's Audit Plan. Key areas of activity since the last report have included reviews of compliance with Contract procedures, Management of Risks arising when staff and Members drive on AVDC business and a review of arrangements in place following the transfer of the housing stock to the Vale of Aylesbury Housing Trust.
- 3.3 In two areas, Partnerships and the Corporate Governance review, work has had to be delayed. This is partly due to the time required for participation in the Pathfinder initiatives and data gathering, both within the Audit team and in the areas subject to review. However, preparatory work has now started for the Annual Governance Statement and the Partnership work will also be rescheduled when resources are available.
- 3.4 Where significant issues have arisen and high priority recommendations made these are included in a tracker document, which is also attached as an Appendix to the next item. This will allow Committee Members to follow the progress made in managing the issues identified. The tracker document also includes issues raised by the External Auditors in their formal reports.

### **4 Current Audit Reviews**

- 4.1 The Audit team is currently working on the audits of the main financial systems of AVDC. The proposed areas of review have been discussed and agreed with the External Auditors to ensure that they are able to rely on our work where appropriate. This will ensure that the limited Audit resources are used as efficiently and effectively as possible.

### **5 Options considered**

- 5.1 None

### **6 Reasons for Recommendation**

- 6.1 One of the requirements of the CIPFA Code of Practice for Internal Audit in Local Government is that regular progress reports are provided to the Audit Committee.

**7 Resource implications**

7.1 Resources required to provide these reports will be met within the current budget limits.

**8 Response to Key Aims and Outcomes**

8.1 None

Contact Officer  
Background Documents

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