

## **INTERNAL AUDIT PROGRESS REPORT**

### **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 As the financial year draws to a close Internal Audit staff are working to complete the reviews in the Audit Plan. Key areas of activity since the last report are the main financial systems and Data Security. Further work has also continued to finalise and agree the reviews previously reported to Committee on compliance with Contract procedures, Management of Risks arising when staff and Members drive on AVDC business and the arrangements in place following the transfer of the housing stock to the Vale of Aylesbury Housing Trust.
- 3.3 A report on the work of Internal Audit over the full financial year will be presented to the Audit Committee early in the new financial year.
- 3.4 Work is in progress on the Annual Governance Statement and the Internal Audit Manager's Annual report which form part of the Annual Statement of Accounts.

### **4 Current Audit Reviews**

- 4.1 The Audit team is continuing to work 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.
- 4.2 At a recent meeting the Audit Committee requested updates on Data Security at AVDC and Business Continuity arrangements. The Audit review of Data Security is still in progress and it is likely that a number of recommendations will be made to improve current security practices.
- 4.3 Recent tests have been taking place on the Disaster Recovery procedures for IT systems in use at AVDC The project was divided into three phases:

Review of current systems resilience arrangements;  
Undertake a full recovery test of systems at a remote site;  
Test a partial recovery of systems on site at AVDC offices.

4.4 The first two phases have been completed successfully. All systems being tested were successfully recovered. Some weaknesses were identified during the process and these have now been addressed. This will lead to increased resilience in the future.

**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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Names of Background documents