

## Regulatory and Audit Committee

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<b>Title:</b>	<b>Chief Executive's Commentary on the Chief Internal Auditor's Annual Report 2012/13</b>
<b>Date:</b>	11 July 2013
<b>Author:</b>	Chief Executive
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<b>Electoral divisions affected:</b>	All

### Summary

This report responds to matters raised by the Chief Internal Auditor in his Annual Report for 2012/13

### Recommendation

**The Regulatory and Audit Committee is asked to note the report**

The Audit and Risk Management Service's Annual Report is an important management report for the organisation providing an assurance on the Council's system of internal control. A wide range of views and reports are taken into account when arriving at the audit opinion and when planning the internal audit quarterly work plan, including our own risk analysis. There has been good engagement with COMT and Service Directors by the Audit and Risk Management Team; in particular, through the development of the risk management system, which has seen a refresh of all risk registers by COMT and all Service Directors; and, through the new programme of governance audits. I am very pleased to note both in this report and in the Audit and Risk Management Strategy 2013/14, that there will be further development of the risk management system, and the assurance framework including integration with the internal audit planning process going forward. It is key that we continue to have an effective risk and assurance function that underpins a culture of strong governance, as this is essential to enabling the Council to be risk aware, and therefore have confidence in taking opportunities when they arise and when appropriate, having an innovative approach to problem solving.

I am pleased to read that the Chief Internal Auditor continues to find that 'Buckinghamshire County Council's system of internal control continues to 'facilitate the effective exercise of the



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Council's functions and provides a **reasonable** assurance regarding the effective, efficient and economic exercise of the Council's functions.' There have been seven reports issued with an opinion of "limited" assurance, with three in fundamental areas, Special Education Needs, Safeguarding Vulnerable Adults Quality Assurance Framework, and Payroll. I am assured that management action plans are in place to address the issues identified; however, I will be expecting the Chief Internal Auditor to regularly update me with progress on the implementation of the action plans, and the effectiveness of the actions taken.

I am pleased to note in the report that the Chief Internal Auditor has secured specialist contract audit resources for 2013/14, and look forward to receiving the audit reports in this area. This Council is putting significant investment in developing a contract management framework including a new contract management system, recognising that it is a key control process which is essential to ensuring that as a commissioning authority we can deliver effective quality services.

### **Resource implications**

There are no significant additional resource implications relating to the implementation of the recommendations arising from the Audit Report.

### **Legal implications**

None

### **Other implications/issues**

Not applicable

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## **Background Papers**

Audit & Risk Management Service Annual Report of the Chief Internal Auditor 2012/13  
Audit & Risk Management Strategy 2013/14

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