

Regulatory and Audit Committee

Title: Business Assurance Team Update (Including Quarter 1 Internal Audit Plan)
Date: Wednesday 24 May 2017
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Local members affected:

For press enquiries concerning this report, please contact the media office on 01296 382444

Summary

- The Business Assurance Team is in the process of completing the approved 16/17 Internal Audit Plan, and all outputs will be reported to the Regulatory and Audit Committee as part of the Chief Auditor's Annual Audit Opinion.
- The progress of delivery of the Internal Audit activity has been monitored through the Audit Board on a bi-monthly basis. The Board has approved all changes to the plan during the year, including the addition of new audits to react to the changing risk profile within the organisation.
- Audit investigations are reported to the Statutory Officers Group, and a summary of on-going investigations will be presented to the next Regulatory and Audit meeting.
- The Business Assurance Team is working in line with the Public Sector Internal Audit Standards (PSIAS), and a statement regarding our level of compliance with the standards will be included in the Chief Auditor's Annual Audit Opinion.
- The 2017/18 Business Assurance Strategy, including the Internal Audit Plan, is in development and will be presented to Regulatory and Audit Committee for approval on 14 June 2017.
- We have already commenced the Q1 Internal Audit activity, which mainly consists of work carried forward from the 2016/17 plan, as agreed with the Audit Board. The proposed Q1 Internal Audit activity is as follows:

BU	Audit	Outline scope
HQ/ALL	Medium Term Financial Plan/Business Cases	Governance Arrangements; Business cases (including savings/growth targets); Delivery and management of MTFP
HQ	Complaints Process	Policies and procedures; recording and reporting of complaints; escalation; BU compliance.
CSC&L	Commissioning Placements	Follow Up Audit (Limited Assurance 15/16)
HQ/ALL	Corporate Governance	Based on Operating Framework compliance
HQ/BSP	K2 Application	IT audit to review application controls, access and interfaces.
TEE	Waste Management	Recycling credits; Trade waste
TEE	Client Transport	Commissioning/procurement; Demand management; Safeguarding
ALL	Follow Up Audits (Limited Assurance reports)	Elmhurst School; Hannah Ball School; Mandeville School

- The Internal Audit plan has to remain flexible to enable us to resource unplanned/urgent audits and investigations. Changes to the plan will be agreed by the Audit Board before being presented to the Regulatory and Audit Committee.

Recommendation

Members are requested to **approve** the Q1 Internal Audit Plan.

Supporting information to include the following if a decision is being requested:

Resource implications

Managed within Business Assurance 17/18 budget, delivered through the in-house team and outsourced arrangement with Mazars.

Legal implications

None

Other implications/issues

None

Feedback from consultation, Local Area Forums and Local Member views (if relevant)

Not relevant

Local Members must be given advance notification of a forthcoming decision that affects their local division. In addition, they must be consulted on the detail of the decision in question.]

Background Papers
