



## **AUDIT COMMITTEE - 10TH JUNE 2015**

**SUBJECT: INTERNAL AUDIT SERVICES ACTION PLAN UPDATE**

**REPORT BY: INTERNAL AUDIT SERVICES MANAGER**

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### **1. PURPOSE OF REPORT**

- 1.1 To update the Audit Committee on the progress made on the actions identified as a result of the two Corporate Governance Inspections and to provide a flavour of some of the work that the service has been involved with since the inspections.

### **2. SUMMARY**

- 2.1 Internal Audit Services continues to develop its operational practices as well as reviewing its areas of coverage in response to both the requirements of the agreed action plan and emerging issues/current best practice. The delivery of the actions within the action plan is being overseen by The Improving Governance Project Board and the latest update is given within this report. The report also provides the Audit Committee with a flavour of the diversity of the areas that now form part of the overall coverage required of Internal Audit.

### **3. LINKS TO STRATEGY**

- 3.1 To ensure that the Council's strategies are delivered in a proper and transparent way.

### **4. THE REPORT**

- 4.1 A report was presented to the Audit Committee in March that set out an action plan to address the areas that were identified by the two governance reviews undertaken by the external auditors.
- 4.2 The Improving Governance Project Board has picked up the action plan to monitor the on-going progress and the attached Appendix 1 is the latest version which the Board is using as a review tool.
- 4.3 A number of the actions have been completed but due to the nature of others an element of on-going/continuous development is required which either had already been started or was planned for further future development.
- 4.4 The development of the audit plan and the inclusion of a wider mix of audit work is continuing and the list below is indicative of areas of work that the section is undertaking:-
- Participating in a joint review with the Policy and Research Manager, of the governance arrangements in place for a selected sample of the Authority's partnerships or collaborations as a contribution to the annual governance improvement process.

- A service review of operational management practices within the Youth service area.
- The delivery of training to the Audit Committee on the latest best practice guidance issued by the Chartered Institute of Public Finance & Accountancy.
- Participation on a corporate group set up to review the Council's approach to safeguarding, with a specific remit of looking at the governance arrangements and fit within the annual governance review process.
- As part of the ongoing monitoring of the risk management process audit staff have attended directorate senior management meetings to monitor and review the risk management process taking place.
- A data validation exercise has been undertaken to confirm the accuracy and completeness of data being used in decision making in respect of waste collection and recycling.
- Facilitation work has been undertaken to assist with the process of the Council obtaining full Payment Card Industry security standards (PCI) compliance. Ongoing monitoring has also been built into review processes to aid with the early identification of non compliances that could result in monetary penalties.

## **5. EQUALITIES IMPLICATIONS**

5.1 None, the report is for information only.

## **6. FINANCIAL IMPLICATIONS**

6.1 There are no direct financial implications arising from this report.

## **7. PERSONNEL IMPLICATIONS**

7.1 There are no direct personnel implications arising from this report.

## **8. CONSULTATIONS**

8.1 Any comments received have been reflected in this report.

## **9. RECOMMENDATIONS**

9.1 The Audit Committee is asked to note the content of the report in respect of the continuing work that is being undertaken to address the issues identified and the varied nature of the tasks that the service gets involved in undertaking.

## **10. REASONS FOR THE RECOMMENDATIONS**

10.1 To ensure Members are aware of the type of work being undertaken and the moves being made to address the action plan areas.

## **11. STATUTORY POWER**

11.1 Local Government Act 1972-2003.

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Appendices:  
 Appendix 1 WAO CGI & Follow Up Inspection – Audit Action Plan (Proposal for Improvement P6)