

**Agenda Item No:** 6  
**Report To:** Audit Committee  
**Date:** 4 December 2018  
**Report Title:** Interim Internal Audit & Assurance Report 2018/19  
**Report Author:** Rich Clarke – Head of Audit Partnership



<b>Summary:</b>	The report summarises to the Committee progress and results so far against the Audit & Assurance plan for 2018/19 agreed earlier this year. The results in general show the Council upholding an effective control environment.
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**Key Decision:** NO

**Affected Wards:** All

**Recommendations:** 1. To **note** progress against the 2018/19 Internal Audit & Assurance Plan and findings so far.

**Policy Overview:** N/A

**Finance:** N/A

**Risk Assessment:** N/A

**EIA:** N/A

**Other Matters:** N/A

**Exemption Clauses:** N/A

**Background Papers:** Interim Internal Audit & Assurance Report 2018/19 (attached as Appendix A)

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## Interim Internal Audit & Assurance Report 2018/19

### Purpose of the Report

1. The report provides to Members an update on progress so far towards completing the 2018/19 Internal Audit & Assurance Plan. It also provides the update information needed by Audit Standards including an assessment of available audit time, results of audit work and commentary on performance of the audit service.
2. Our results so far in 2018/19 have yielded positive assurance ratings.

### Background

3. The report provides an update for Members on progress against the 2018/19 Internal Audit & Assurance plan approved by this Committee earlier this year. The report also meets our duties under Public Sector Internal Audit Standard 2060 to report to Members on:
  - Our audit charter,
  - The independence of internal audit,
  - Audit plan changes and progress against the plan,
  - Resource needs of the audit service,
  - Results of audit work so far,
  - Affirming conformance with the Standards and Code of Ethics, and
  - Details of risks taken by management that, in the Head of Audit Partnership's judgement, may be unacceptable to the authority.
4. We have made good progress through the plan so far and remain confident of delivering a robust audit opinion by year end.
5. We note good levels of delivery for officers acting to address audit recommendations.
6. We also report our continuing conformance with the Standards (including independence) and the Code of Ethics. We also show our continued strong results on performance measures and work with neighbouring authorities.

### Risk Assessment

7. N/A

### Equalities Impact Assessment

8. N/A

## Other Options Considered

9. N/A.

## Consultation

10. We discuss results of audit work with responsible officers within the authority before issuing as final. We remain pleased to record to Members continuing strong levels of co-operation from officers who have accepted all recommendations made so far in 2018/19.
11. The report builds on Committee comments from previous similar reports.

## Implications Assessment

12. N/A

## Handling

13. N/A

## Conclusion

14. The results show the Council upholding an effective control environment. The report also notes the continuing strong performance of Mid Kent Audit.

## Portfolio Holder's Views

15. N/A

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