

AUDIT COMMITTEE

29 July 2015

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**INTERNAL AUDIT 2015/16 JULY FIRST QUARTER UPDATE REPORT**

**Purpose of the Report**

1. This progress report presents the Committee with an update on the performance of the Internal Audit (IA) Section for the first quarter of 2015/16. In particular, it provides a summary of:
  - the outcomes of audits completed during the period,
  - the results and outcomes of follow-up reviews carried out during the period, to assess the extent and adequacy of management action taken in response to audit reports from the previous year
  - an update on the delivery of the 2015/16 IA Plan, including audits in-progress which should be finalised and reported to the next Committee meeting and any deferred audits.

**Executive Summary**

2. A total of 15 audits carried forward from 2014/15 have been progressed with 7 completed, 7 are at draft awaiting final clearance and 1 is still in progress. A further 23 audits from the 2015-16 plan have commenced, of which 1 has been completed and 1 is at draft report stage. Members should note that a significant amount of time in quarter one has been undertaken in completing the Assurance Mapping exercise and also progressing the Healthy Organisation work. Outputs from these will be presented at the next Audit Committee.
3. Overall IA concluded as per its assurance definitions at page 9 of the SWAP report at Appendix A of this report that the majority of its findings were of reasonable assurance.
4. From this work no potential very high significant 'corporate' risks have been identified.
5. Since the last update report in June 2015, there has been 1 audit review that was afforded partial assurance. Detail is provided in Appendix D.

6. Overall, 44 recommendations that have been made by IA since the June 2015 update, broken down as follows:

<b>Year</b>	<b>Priority 5</b>	<b>Priority 4</b>	<b>Priority 3</b>	<b>Priority 2</b>	<b>Priority 1</b>	<b>Total reported</b>
<b>2014/15 audits</b>	0	8	31	5	0	<b>44</b>
<b>Percentage</b>	0%	18%	70%	12%	0%	

7. Appendix B shows audits grouped by current status and highlighted as Red, Amber or Green.
8. Overall the performance of SWAP is on track with the partnership performance measures.

### **Proposal**

9. Members are asked to note the findings from IA audits to date.

### **Reasons for Proposals**

10. To ensure an effective IA function and strong control environment.

**Michael Hudson**  
**Associate Director, Finance, S.151 Officer**

**Report author: Michael Hudson**  
 01225 713601  
[michael.hudson@wiltshire.gov.uk](mailto:michael.hudson@wiltshire.gov.uk)

Unpublished documents relied upon in the preparation of this Report: None.

Appendices: A – IA First Progress Report 2015/16  
 B – IA detailed Audit Plan and monitoring statement 2015/16  
 C – Significant Corporate Risks  
 D – Summary of audits deemed 'Partial / No' assurance  
 E - Recommendations Not Accepted  
 F - Recommendations Outstanding