

**Internal Audit Activity Update – September 2017**

**Purpose of the Report**

1. This progress report presents the Committee with an update on the work and performance of Internal Audit (IA) for 2017/18, at September. In particular, it provides a summary of:
  - An update on the delivery of the 2017/18 Internal Audit and Counter Fraud Plans, including audits completed, in-progress that are planned to be reported to the next Committee meeting;
  - The outcomes of follow-up reviews to assess the extent and adequacy of management action taken in response to audit reports from the previous two years.

**Executive Summary**

2. Currently 36 audits have commenced for 2017/18 of which 3 completed to final report stage with a 4 at draft report stage. A number of the remaining audits are in progress., close to draft report and will be reported to the next Audit Committee meeting. In addition, 2 further pieces of counter fraud work have commenced and in progress.
3. From this work no high significant 'corporate' risks have so far been identified.
4. There are currently no deferred, removed or additional ad hoc audits to report for the agreed Internal Audit Plan 2017/18 as this item is coming to this meeting.

**Proposal(s)**

5. Members are asked to note the Internal Audit Activity for 2017/18 and the outcomes of audit and counter fraud work completed to date.

**Reason for Proposal**

6. To ensure effective Internal Audit and Counter Fraud functions are operating and a 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Unpublished documents relied upon in the preparation of this Report: None.

Appendix: A – Report on Internal Audit Activity 2017/18 September Update