

INTERNAL AUDIT 2014/15 JANUARY 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. 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 2014/15 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 51 audits from the 2014-15 plan have commenced, of which 13 have been completed and 2 are at draft report stage.
3. Overall IA concluded as per its assurance definitions at page 5 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 October 2014, there have been 4 audit reviews that were afforded partial assurance. Detail is provided in Appendix D.

6. Overall,80 recommendations have been made by IA since the October 2014 update, broken down as follows:

Year	Priority 5	Priority 4	Priority 3	Priority 2	Priority 1	Total reported
2014/15 audits	2	19	49	10	0	80
Percentage	3%	24%	61%	13%	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.

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Unpublished documents relied upon in the preparation of this Report: None.

Appendices: A – IA Fourth Progress Report 2014/15
 B – IA detailed Audit Plan and monitoring statement 2014/15
 C – Significant Corporate Risks
 D – Summary of audits deemed ‘Partial / No’ assurance
 E - Recommendations Not Accepted
 F - Recommendations Outstanding