

DECISION-MAKER:	GOVERNANCE COMMITTEE		
SUBJECT:	INTEERNAL AUDIT - PROGRESS REPORT - NOVEMBER 2015		
DATE OF DECISION:	14 DECEMBER 2015		
REPORT OF:	CHIEF INTERNAL AUDITOR		
<u>CONTACT DETAILS</u>			
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STATEMENT OF CONFIDENTIALITY	
N/A	
BRIEF SUMMARY	
The purpose of this paper is to provide the Governance Committee with an overview of internal audit activity against assurance work completed in accordance with the approved plan and to provide an overview of the status of 'live' reports.	
RECOMMENDATIONS:	
(i)	That the Governance Committee notes the Internal Audit Progress Report to the period November 2015 as attached.
REASONS FOR REPORT RECOMMENDATIONS	
1.	In accordance with the proper internal audit practices (Public Sector Internal Audit Standards), the Governance Committee is required to receive the Chief Internal Auditor's progress report
ALTERNATIVE OPTIONS CONSIDERED AND REJECTED	
2.	None
DETAIL (Including consultation carried out)	
3.	In accordance with the Accounts & Audit (England) Regulations 2015 a relevant body must: <i>'Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.'</i>
4.	In accordance with proper internal audit practices (Public Sector Internal Audit Standards) the Chief Internal Auditor is required to provide a written status report to the Governance Committee summarising: <ul style="list-style-type: none"> • Progress in implementing the audit plan; • Internal audit reviews in progress; • Audit opinion on all internal audit reviews completed since the last report and executive summaries of published reports where critical weaknesses or unacceptable levels of risk were identified; and

	<ul style="list-style-type: none"> The status of 'live' reports, i.e. those where internal audit work is completed and actions are planned to improve the framework of governance, risk management and management control.
5.	Appendix 1 summarises the activities of internal audit for the period to August 2015.
RESOURCE IMPLICATIONS	
<u>Capital/Revenue</u>	
6.	None
<u>Property/Other</u>	
7.	None
LEGAL IMPLICATIONS	
<u>Statutory power to undertake proposals in the report:</u>	
8.	<p>In accordance with the Accounts & Audit (England) Regulations 2015 a relevant body must:</p> <p><i>'Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.'</i></p>
<u>Other Legal Implications:</u>	
9.	None
POLICY FRAMEWORK IMPLICATIONS	
10.	None

KEY DECISION?	No	
WARDS/COMMUNITIES AFFECTED:	N/A	
<u>SUPPORTING DOCUMENTATION</u>		
Appendices		
1.	Internal Audit Progress Report – November 2015	
Documents In Members' Rooms		
1.	None	
Equality Impact Assessment		
Do the implications/subject of the report require an Equality Impact Assessment (EIA) to be carried out.		No
Privacy Impact Assessment		
Do the implications/subject of the report require a Privacy Impact Assessment (PIA) to be carried out.		No
Other Background Documents		
Equality Impact Assessment and Other Background documents available for inspection at:		
Title of Background Paper(s)		Relevant Paragraph of the Access to Information Procedure Rules / Schedule 12A allowing document to be Exempt/Confidential (if applicable)
1.	None	