

DECISION-MAKER:	GOVERNANCE COMMITTEE		
SUBJECT:	INTERNAL AUDIT PROGRESS REPORT – AUGUST 2013		
DATE OF DECISION:	23 SEPTEMBER 2013		
REPORT OF:	CHIEF INTERNAL AUDITOR		
<u>CONTACT DETAILS</u>			
AUTHOR:	Name:	Neil Pitman	Tel: 023 8083 4616
	E-mail:	Neil.pitman@southampton.gov.uk	
Director	Name:	Mark Heath	Tel: 023 8083 2371
	E-mail:	Mark.heath@southampton.gov.uk	

STATEMENT OF CONFIDENTIALITY

Appendices 2 and 3 to this report are to be treated as exempt pursuant to the Council's Access to Information Rules 10.4 categories 3 and 5 as they contain legally privileged advice from the Council's legal advisors and confidential information about the financial and business affairs of the Authority. The information within appendices 2 and 3 are not to be disclosed to anyone other than the named recipients of the paper without the author's consent and, in the case of legally privileged material, the consent of Head of Legal, HR and Democratic Services.

BRIEF SUMMARY

Under the Accounts and Audit (England) Regulations 2011, the Council is responsible for:

- ensuring that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of functions and includes arrangements for the management of risk; and
- undertaking an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control

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:

- 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
- 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

Appendix 1 summarises the activities of internal audit for the period to August 2013.

RECOMMENDATIONS:

- (i) to note the Internal Audit Progress report to the period August 2013 as attached Appendix 1

REASONS FOR REPORT RECOMMENDATIONS

- 1. In accordance with 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. The status report to the period August 2013 is attached for consideration in the Appendix 1.

RESOURCE IMPLICATIONS

Capital/Revenue

- 4. None

Property/Other

- 5. None

LEGAL IMPLICATIONS

Statutory power to undertake proposals in the report:

- 6. The Accounts and Audit (England) Regulations 2011 state 'a relevant body must undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control'.

Other Legal Implications:

- 7. None

POLICY FRAMEWORK IMPLICATIONS

- 8. None

KEY DECISION? No

WARDS/COMMUNITIES AFFECTED:

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SUPPORTING DOCUMENTATION

Appendices

1.	Internal Audit Progress Report – August 2013
2.	Confidential - Internal Audit Report – Non Residential Care Contributions
3.	Confidential – Briefing paper – Non Residential Care Contributions

Documents In Members' Rooms

1.	None
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Equality Impact Assessment

Do the implications/subject of the report require an Equality Impact Assessment (EIA) to be carried out.	No
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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	
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