

|   |  |   |                           |
|---|--|---|---------------------------|
| <b>DECISION-MAKER:</b>  | <b>GOVERNANCE COMMITTEE</b>  |   |                           |
| <b>SUBJECT:</b>   | <b>INTERNAL AUDIT PROGRESS REPORT 2018-19</b>  |   |                           |
| <b>DATE OF DECISION:</b>  | <b>12<sup>th</sup> NOVEMBER 2018</b>   |   |                           |
| <b>REPORT OF:</b>   | <b>CHIEF INTERNAL AUDITOR</b>  |   |                           |
| <b><u>CONTACT DETAILS</u></b>   |  |   |                           |
| <b>AUTHOR:</b>  | <b>Name:</b>   | <b>Elizabeth Goodwin</b>  | <b>Tel: 023 8083 4616</b> |
|   | <b>E-mail:</b>   | <b>Elizabeth.Goodwin@southampton.gov.uk</b>   |                           |
| <b>Director</b>   | <b>Name:</b>   | <b>Mel Creighton</b>  | <b>Tel: 023 8083 4897</b> |
|   | <b>E-mail:</b>   | <b>Mel.Creighton@southampton.gov.uk</b>   |                           |
| <b>STATEMENT OF CONFIDENTIALITY</b>   |  |   |                           |
| N/A   |  |   |                           |
| <b>BRIEF SUMMARY</b>  |  |   |                           |
| <p>The Public Sector Internal Audit Standards 2017 (PSIAS), requires the Chief Internal Auditor (CIA) to provide periodical updates to the Governance Committee on:</p> <ul style="list-style-type: none"> <li>• Progress made against the agreed annual audit plan.</li> <li>• Results of audit activities and</li> <li>• Management's response to risk that in the CIA's judgement maybe unacceptable to the Authority</li> </ul> <p>All other PSIAS requirements are communicated in either the charter or annual audit opinion, which are reported separately to this committee at various times throughout the year.</p> <p>Internal Audit Progress for the period 1<sup>st</sup> September to the 29<sup>th</sup> October 2018 is covered in the attached Appendix 1.</p> |  |   |                           |
| <b>RECOMMENDATIONS:</b>   |  |   |                           |
|   | (i)  | That the Governance Committee notes the Internal Audit Progress report for the period 1 <sup>st</sup> September to the 29 <sup>th</sup> October 2018. |                           |
| <b>REASONS FOR REPORT RECOMMENDATIONS</b>   |  |   |                           |
| 1.  | In accordance with the Public Sector Internal Audit Standards the Chief Internal Auditor is required to provide an update on progress against the annual audit plan to the Governance Committee for information. |   |                           |
| <b>ALTERNATIVE OPTIONS CONSIDERED AND REJECTED</b>  |  |   |                           |
| 2.  | None   |   |                           |
| <b>DETAIL (Including consultation carried out)</b>  |  |   |                           |
| 3.  | None   |   |                           |
| <b>RESOURCE IMPLICATIONS</b>  |  |   |                           |
| <b><u>Capital/Revenue</u></b>   |  |   |                           |
| 4.  | None   |   |                           |

|  |  |
|--|--|
| <b><u>Property/Other</u></b>   |  |
| 5.   | None   |
| <b>LEGAL IMPLICATIONS</b>  |  |
| <b><u>Statutory power to undertake proposals in the report:</u></b>  |  |
| 6.   | The Accounts and Audit (England) Regulations 2015 state 'a relevant body must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account the Public Sector Internal Auditing Standards. |
| <b><u>Other Legal Implications:</u></b>  |  |
| 7.   | None   |
| <b>RISK MANAGEMENT IMPLICATIONS</b>  |  |
| 8.   | The report is for note only, there is no decision to be made.  |
| <b>POLICY FRAMEWORK IMPLICATIONS</b>   |  |
| 9.   | None   |
| <b>KEY DECISION?</b>   | <b>No</b>  |
| <b>WARDS/COMMUNITIES AFFECTED:</b>   | None   |
| <b><u>SUPPORTING DOCUMENTATION</u></b>   |  |
| <b>Appendices</b>  |  |
| 1.   | Internal Audit Progress Report for the period 1 <sup>st</sup> September to the 29 <sup>th</sup> October 2018.  |
| <b>Documents In Members' Rooms</b>   |  |
| 1.   | None   |
| <b>Equality Impact Assessment</b>  |  |
| <b>Do the implications/subject of the report require an Equality and Safety Impact Assessment (ESIA) to be carried out.</b>                  | <b>No</b>  |
| <b>Data Protection Impact Assessment</b>   |  |
| <b>Do the implications/subject of the report require a Data Protection Impact Assessment (DPIA) to be carried out.</b>                       | <b>No</b>  |
| <b>Other Background Documents</b>  |  |
| <b>Other Background documents available for inspection at: Internal Audit Office, Civic Centre, Municipal, 1<sup>st</sup> floor, Rm 219.</b> |  |
| <b>Title of Background Paper(s)</b><br>None  | <b>Relevant Paragraph of the Access to Information Procedure Rules / Schedule 12A allowing document to be Exempt/Confidential (if applicable)</b>  |