

<b>Audit Committee Meeting</b>	
<b>Meeting Date</b>	30 November 2016
<b>Report Title</b>	Interim Internal Audit & Assurance Report 2016/17
<b>Cabinet Member</b>	Cllr Duncan Dewar-Whalley
<b>SMT Lead</b>	Mark Radford
<b>Head of Service</b>	Rich Clarke
<b>Lead Officer</b>	Rich Clarke
<b>Key Decision</b>	No
<b>Classification</b>	Open
<b>Forward Plan</b>	Reference number: N/A
<b>Recommendations</b>	1. The Committee notes and comments as appropriate on progress against the internal audit plan and findings to date.

## **1 Purpose of Report and Executive Summary**

- 1.1 The report provides an update to the Committee on work conducted by Mid Kent Audit in pursuance of the audit plan agreed by this Committee in March 2016. It also provides commentary on the broader objectives of the service in helping to ensure good governance at the Council.

## **2 Background**

- 2.1 Internal audit has a statutory basis as a service through the Accounts & Audit Regulations 2015. Its principal objective is to examine and evaluate the effectiveness of the Council's systems of internal control, risk management and corporate governance.
- 2.2 This report provides evidence to the Committee in discharging its constitutional responsibilities for overseeing and commenting upon governance at the Council.
- 2.3 The report provides an interim position at approximately the mid-year point. A full annual report, including the Head of Audit Opinion, will come to this Committee in June 2017.

## **4 Alternative Options**

- 4.1 The report is presented for information and comment rather than decision.

## 5 Consultation Undertaken or Proposed

- 5.1 The individual outcomes in this report arise from the detail of audit work, each of which was agreed after discussion with officers at the time reports were finalised. The report also reflects previous Committee feedback about the style and content of our summary reports in seeking to provide a broad range of information on the progress of the service.

## 6 Implications

This report is provided for information rather than decision and consequently raises no new issues and implications. Any and all comments from Members will be considered for future reports and, where applicable, within individual audit projects through the rest of the year.

Issue	Implications
Corporate Plan	Not applicable, see comment above.
Financial, Resource and Property	
Legal and Statutory	
Crime and Disorder	
Sustainability	
Health and Wellbeing	
Risk Management and Health and Safety	
Equality and Diversity	

## 7 Appendices

The following documents are to be published with this report and form part of the report:

- Appendix I: Mid Kent Audit Interim Audit & Assurance Report 2016/17.

## **8 Background Papers**

This report follows on from the 2016/17 Audit Plan. That plan was agreed by the Audit Committee in March 2016 and is available among papers for that meeting.

The report also draws upon findings from individual audit reviews undertaken through the course of the year to date. This report presents that output in summary format, but full reports are available to Members on request.