

REPORT TO:	Audit Committee
REPORT NO:	HF/15/19
DATE:	28 February 2019
LEAD OFFICER:	Head of Finance
CONTACT OFFICER:	Paul Tharme (Tel: 292750)
SUBJECT:	Internal Audit Interim Report: April 2018 to January 2019
WARD:	N/A

1. PURPOSE OF THE REPORT

To consider the Service Manager - Audit and Technical's Interim Report for April 2018 to January 2019.

2. EXECUTIVE SUMMARY

- 2.1 The Interim Report (Appendix 1) provides a summary of the work completed by Wrexham Internal Audit Service (WIAS) between December 2018 and January 2019 and also includes information about allegations of frauds and thefts which have been notified to the Service Manager - Audit and Technical.

3. RECOMMENDATION

- 3.1 That the Audit Committee notes the report.**

REASON FOR RECOMMENDATION

- (i) To keep the Audit Committee up to date with progress on the 2018/19 Annual Internal Audit Plan and the effectiveness of the Council's control environment.

4. BACKGROUND INFORMATION

- 4.1 This Interim Report (Appendix 1) is presented in accordance with the Council's Financial Procedure Rules and WIAS's Audit Charter 2018/19. The report is also required in order to comply with the Public Sector Internal Audit Standards (PSIAS).
- 4.2 It provides a summary of the work completed by WIAS between December 2018 and January 2019 and also includes information about allegations of frauds and thefts which have been notified to the Service Manager - Audit and Technical.

- 4.3 The Audit Committee is able to ask questions regarding any audit that has been completed or any aspect of the Council’s control environment but it may wish to focus on audits with a Red or Red / Amber assurance about the level of internal control or where High Priority recommendations from earlier audits have not been implemented; there is one example of this during the period.
- 4.4 Where applicable, the report indicates those completed audits that have been signed off by an Audit Lead rather than the Service Manager - Audit and Technical. This is in accordance with the Audit Charter 2018/19 and allows the service to ensure that operational independence is maintained at all times.
- 4.5 The report also outlines progress against the Internal Audit Plan 2018/19.
- 4.6 The relevant Equality Impact Assessment was updated in February 2019 as part of the preparation of this report.

5. IMPLICATIONS

- 5.1 **Policy Framework** - This supports the Council Plan Objective 02 Supporting a resilient Council by having robust Internal Audit reporting arrangements in place.
- 5.2 **Budget** - There are no budget implications arising from this report.
- 5.3 **Legal** - There are no legal implications arising from this report.
- 5.4 **Staffing** - There are no staffing implications arising from this report.
- 5.5 **Equality/Human Rights** – Members are advised of their duty to consider the full Equality Impact Assessment which is available at <http://vmwinsqld/equalityisalive/Menu.aspx> report number FIN/EIA00017/2015. Members of the public can request a copy of the full Equality Impact Assessment from the Contact Officer named in the header box of this report. A summary of the Equality Impact Assessment is attached as Appendix 2.
- 5.6 **Risks** - There are no new risks arising from this report.

BACKGROUND PAPERS	LOCATION	WEBSITE INFO.
None		