

REPORT TO:	Audit Committee
REPORT NO:	HF/86/17
DATE:	28 September 2017
LEAD OFFICER:	Head of Finance
CONTACT OFFICER:	Paul Tharme (Tel: 292750)
SUBJECT:	Internal Audit Interim Report – April to August 2017
WARD:	N/A

1. PURPOSE OF THE REPORT

To consider the Service Manager - Audit and Technical's Interim Report for April to August 2017.

2. EXECUTIVE SUMMARY

- 2.1 The Interim Report (Appendix 1) provides a summary of the work completed by Wrexham Internal Audit Service (WIAS) between April and August 2017 and also includes information about allegations of frauds and thefts which have been notified to the Service Manager - Audit and Technical.
- 2.2 It also contains details of the transfer of the Corporate Health and Safety (CH&S) service from the Environment and Planning Department to the Finance Department with effect from 11 September 2017. Line management responsibility for CH&S will be with the Service Manager – Audit & Technical so the report sets out how assurance will be given to the Audit Committee that the conflict of interest is being managed in accordance with the Internal Audit Charter and the Public Sector Internal Audit Standards.

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 2017/18 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 2017/18. 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 April and August 2017 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 the following areas:
- a) where Red or Red / Amber assurance about the level of internal control has been given; or
 - b) where High Priority recommendations have not been implemented – although during this period there have been no examples of this.
- 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 2017/18 and allows the service to ensure that operational independence is maintained at all times.
- 4.5 The relevant Equality Impact Assessment was updated in September 2017 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		