

<b>TITLE</b>	<b>2019/20 Internal Audit and Investigation Q1 Progress Report</b>
<b>FOR CONSIDERATION BY</b>	Audit Committee on 24 July 2019
<b>WARD</b>	None Specific;
<b>LEAD OFFICER</b>	Deputy Chief Executive - Graham Ebers

## **OUTCOME / BENEFITS TO THE COMMUNITY**

The Internal Audit and Investigation Progress Report details the work of the team from the 1 April 2019 to 30 June 2019. This is an update on the progress towards the formation of the Chief Audit Executive's annual audit opinion on the Council's internal control and governance framework, which forms part of the Annual Governance Statement. It provides assurance through the Audit Committee to the Council and the wider public that the Council is managing its key risks and identifies any weaknesses identified in the governance, risk management and internal control environment. This assurance supports the Council in the achievement of its vision, priorities, principles and objectives and provides for better and improved outcomes for our residents.

## **RECOMMENDATION**

The Audit Committee is asked to note the 2019/20 Internal Audit and Investigation Quarter 1 Progress Report (attached).

## **SUMMARY OF REPORT**

The report summarises the work completed by Internal Audit and Investigation during the period and enables the Committee to discharge its oversight function in relation to these activities.

The report provides the opportunity for the Assistant Director, Governance (and Chief Audit Executive) to provide details of the work undertaken this financial year and highlight any areas of weakness the Committee should be aware of.

## **Background**

This Progress Report fulfils two functions for the Audit Committee:

- It enables the Committee to hold the Assistant Director, Governance (and Chief Audit Executive) to account for the performance of Internal Audit and Investigation.
- It facilitates the Audit Committee in holding management to account for managing weaknesses identified during the course of Internal Audit and Investigation activities.

## Analysis of Issues

The Audit Committee should ensure that it receives the coverage, performance and results of Internal Audit and Investigation activity and any other appropriate additional assurances.

### FINANCIAL IMPLICATIONS OF THE RECOMMENDATION

***The Council faces severe financial challenges over the coming years as a result of the austerity measures implemented by the Government and subsequent reductions to public sector funding. It is estimated that Wokingham Borough Council will be required to make budget reductions in excess of £20m over the next three years and all Executive decisions should be made in this context.***

	How much will it Cost/ (Save)	Is there sufficient funding – if not quantify the Shortfall	Revenue or Capital?
Current Financial Year (Year 1)	Nil	Yes	Revenue
Next Financial Year (Year 2)	Nil	Yes	Revenue
Following Financial Year (Year 3)	Nil	Yes	Revenue

<b>Other financial information relevant to the Recommendation/Decision</b>
Nil

<b>Cross-Council Implications</b>
Not applicable

<b>Reasons for considering the report in Part 2</b>
Not applicable

<b>List of Background Papers</b>
None

<b>Contact:</b> Andrew Moulton	<b>Service:</b> Shared Audit and Investigation Service
<b>Telephone No:</b> 0774 777 7298	<b>Email:</b> andrew.moulton@wokingham.gov.uk
<b>Date</b> 24 June 2019	<b>Version No.</b> v1