

**AUDIT COMMITTEE: 18 September 2017**

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**INTERNAL AUDIT PROGRESS REPORT 2017/18 –  
INVESTIGATION TEAM REPORT**

**REPORT OF THE HEAD OF FINANCE**

**AGENDA ITEM: 10.2**

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**Reason for this Report**

1. Audit Committee's Terms of Reference requires that Members consider reports from the Audit Manager on Internal Audit's performance during the year.
2. This report has been prepared to provide Audit Committee Members with an update on the work of the Internal Audit Section's Investigation team as at August 2017.

**Background**

1. An Audit Plan is prepared each year, by which the work of Internal Audit can be measured. It is important that this allows for flexibility so that professional judgement can be applied to enable work to be prioritised over the life of the Plan, in order to maximise the use of audit resources and add most value to the organisation in targeting changing risks.
2. The Head of Finance prepares quarterly and half yearly progress reports, outlining the work undertaken by the audit teams.
3. Progress reports are discussed with the Corporate Director Resources, to provide a meaningful update on the work of the team and to give the opportunity to discuss changing priorities. This is then presented to Audit Committee.

**Issues**

4. The progress report is attached at Annex 1 for information.

**Legal Implications**

5. There are no legal implications arising from this report.

**Financial Implications**

6. There are no financial implications arising from this report.

**RECOMMENDATIONS**

7. That the Committee notes the content of the report.

**IAN ALLWOOD**  
**HEAD OF FINANCE**  
18 September 2017

The following is attached:

**Annex 1:** Internal Audit Progress Report 2017/18 – Investigation Team Report