

## PLYMOUTH CITY COUNCIL

**Subject:** Internal Audit Half Year Report  
**Committee:** Audit and Governance Committee  
**Date:** 10 December 2018  
**Cabinet Member:** Councillor Lowry  
**CMT Member:** Andrew Hardingham (Service Director Finance)  
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**Ref:** Your ref. AUD/BD  
**Key Decision:** No  
**Part:** 1

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### **Purpose of the report:**

This report provides Members of the Audit and Governance Committee with a position statement on the audit work carried out in the first half of 2018/19, reviews the performance and effectiveness of the Internal Audit services, and provides a mid-year audit opinion on the adequacy of the Authority's internal control environment. Our work delivers objective and relevant assurance and contributes to the effectiveness and efficiency of the governance, risk management and internal control processes.

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### **Corporate Plan**

The internal audit service assists the Council in delivering robust standards of public accountability and probity in the use of public funds and has a role in promoting high standards of service planning, performance monitoring and review throughout the organisation, together with ensuring compliance with the Council's statutory obligations.

Our work supports delivery of the values and priorities set out in Corporate Plan by ensuring that resources are used wisely and service areas understand and deliver quality public services which meet customer and community needs and keep people safe.

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### **Implications for Medium Term Financial Plan and Resource Implications: Including finance, human, IT and land**

None.

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**Other Implications: e.g. Child Poverty, Community Safety, Health and Safety and Risk Management:**

The work of the internal audit service is an intrinsic element of the Council's overall corporate governance, risk management and internal control framework.

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### **Equality and Diversity**

Has an Equality Impact Assessment been undertaken? Not required.

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### **Recommendations and Reasons for recommended action:**

The Audit and Governance Committee note that:

- Based on work performed to date during 2018/19 and our experience from the current year progress and previous years' audit, the Head of Internal Audit's mid-year opinion is of "Significant Assurance" on the adequacy and effectiveness of the Authority's internal control framework.
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### **Alternative options considered and rejected:**

None, as failure to maintain an adequate and effective system of internal audit would contravene the Accounts and Audit Regulations 2015.

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### **Published work / information:**

Internal Audit Plan 2018/19 (March 2018)

### **Background papers:**

None

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### **Sign off:**

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Originating SMT Member Andrew Hardingham, Service Director for Finance													
Has the Cabinet Member(s) agreed the contents of the report? Yes													