

Appendices

A: LGSS Auditor
Report



AUDIT COMMITTEE REPORT

Report Title	Internal Audit (LGSS) Progress Update
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AGENDA STATUS: PUBLIC

Audit Committee Meeting Date:	14 th November 2016
Policy Document:	No
Directorate:	LGSS Finance
Accountable Cabinet Member:	Cllr Brandon Eldred

1. Purpose

- 1.1 To inform the Audit Committee on the current plan of internal audit work being carried out by LGSS, and any proposed changes or areas needing further consideration.

2. Recommendations

- 2.1 It is recommended that the Audit Committee note this report.

3. Issues and Choices

3.1 Report Background

- 3.1.1 LGSS Internal Audit are the 'in house' internal audit service providing assurance to LGSS management on risks and issues surrounding any systems operated by, or services provided by LGSS.
- 3.1.2 One of the outstanding recommendations from the external audit ISA260 report related to the provision of internal audit services. Finance staff have met with both internal audit providers (LGSS and PwC) to discuss coverage of their audit plans and ensure a co-ordinated approach. This has helped to shape the Internal Audit work plans, and is reflected in the report shown in **Appendix A**.

3.2 Choices (Options)

- 3.2.1 The report is just for noting, however audit committee have the opportunity to ask questions direct to the auditors.

4. Implications (including financial implications)

4.1 Policy

- 4.1.1 None to report.

4.2 Resources and Risk

- 4.2.1 None to report at present.

4.3 Legal

- 4.3.1 None to report at present.

4.4 Equality

- 4.4.1 Not applicable.

4.5 Consultees (Internal and External)

- 4.5.1 Both LGSS Internal Audit and LGSS Finance have discussed with PwC areas of audit work coverage.

4.6 Other Implications

- 4.6.1 None.

5. Background Papers

- 5.1 None to date.

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