

**REPORT FOR: GOVERNANCE, AUDIT,  
RISK MANAGEMENT  
AND STANDARDS  
COMMITTEE**

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<b>Date of Meeting:</b>	16 April 2019
<b>Subject:</b>	Audit Committee Review
<b>Responsible Officer:</b>	Dawn Calvert - Director of Finance
<b>Exempt:</b>	No
<b>Enclosures:</b>	Appendix 1 – The Final Internal Audit report on the Audit Committee Review Appendix 2 – The Committee’s proposed Annual Report Template

**Section 1 – Summary and Recommendations**

This report presents the final Internal audit report on the review of the audit committee undertaken as part of the 2018/19 Internal Audit Plan. The draft report was presented to the Committee at the December 2018 meeting and all the recommendations were agreed however the Members indicated that they would wish to add more detailed information into the action plan as it progressed.

**Recommendations:**

The Committee is requested to:

- Review the final Internal Audit report;
- Agree the detailed responses to the individual recommendations including implementation dates; and
- Review and agree the proposed Annual Report template as a starting point for drafting an annual report.

## **Section 2 – Report**

### **Background**

- 2.1. As part of the 2017/18 annual governance review it was identified that the audit committee role, undertaken by the GARMS Committee, has not been specifically reviewed against best practice, as contained in CIPFA guidance, for several years. This was identified as a minor governance gap and to address this an Internal Audit review of the audit committee was included in the 2018/19 Internal Audit Plan, and undertaken in Q2/Q3.

### **Audit Committee Review Report**

- 2.2 The draft Internal Audit report outlining the findings of the review was presented to the Committee in December 2018. The report's recommendations were agreed overall at the meeting with members indicating that they would wish to add more detailed information into the action plan as it progressed.
- 2.3 The proposed final report is therefore attached (Appendix 1) with suggested ways to progress the agreed recommendations and proposed implementation dates.
- 2.4 One of the key recommendations in report was for the Committee to produce an Annual Report on its performance for those charged with governance: the Council. Appendix 2 provides a suggested template to be used as a starting point for drafting the report.

### **Further Information**

Further updates will be provided as progress is made on the implementation of the recommendations.

### **Financial Implications**

There are no financial implications to this report.

### **Equalities implications**

None

### **Corporate Priorities**

The Internal Audit and Corporate Anti-Fraud Service contribute to all the corporate priorities by enhancing the robustness of the control environment and governance mechanisms that directly or indirectly support these priorities.

### **Section 3 - Statutory Officer Clearance**

Name: Dawn Calvert



Chief Financial Officer

Date: 3 April 2019

Name: David Hodge



on behalf of the  
Monitoring Officer

Date: 4 April 2019

### **Section 4 - Contact Details and Background Papers**

**Contact:** Susan Dixson, Head of Internal Audit & Corporate Anti-Fraud,  
Tel: 0208 424 1420

**Background Papers:** None