

**AUDIT, GOVERNANCE &
STANDARDS COMMITTEE****23 November 2015**

Is the final decision on the recommendations in this report to be made at this meeting?

Yes**Mid Kent Audit Interim Audit Report**

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|---------------------------------------|---|
| Final Decision-Maker | Audit, Governance & Standards Committee |
| Lead Head of Service | Rich Clarke – Head of Audit Partnership |
| Lead Officer and Report Author | Rich Clarke – Head of Audit Partnership |
| Classification | Public |
| Wards affected | |

This report makes the following recommendations to this Committee:

1. The Committee notes and comments as appropriate on progress against the internal audit plan.

This report relates to the following corporate priorities:

- Keeping Maidstone Borough an attractive place for all -
- Securing a successful economy for Maidstone Borough -

The report is concerned with the internal control and governance of the Council. Successful controls and governance are a crucial underpinning of all corporate priorities.

Timetable

| Meeting | Date |
|---|------------------|
| Committee (Audit, Governance & Standards) | 23 November 2015 |

Mid Kent Audit Interim Audit Report

1. PURPOSE OF REPORT AND EXECUTIVE SUMMARY

- 1.1 The report provides an update to the Committee on work conducted by Mid Kent Audit in pursuance of the audit plan agreed by the Council's then Audit Committee in March 2015. It also provides commentary on the broader objectives of the service in helping to ensure good governance at the Council.
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2. INTRODUCTION AND BACKGROUND

- 2.1 Internal Audit has a statutory basis as a service through the Accounts & Audit Regulations 2015. Its principle objective is to examine and evaluate the effectiveness of the Council's systems of internal control, risk management and corporate governance.
- 2.2 This report provides evidence to the Committee in discharging its constitutional responsibility for overseeing and commenting upon Governance at the Council.
- 2.3 The report provides an interim position at approximately the mid-year point. A full annual report, including the Head of Audit Opinion, will come to this Committee in June 2016.
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3. AVAILABLE OPTIONS

- 3.1 The report is presented for information and comment rather than decision.
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4. PREFERRED OPTION AND REASONS FOR RECOMMENDATIONS

- 4.1 Not applicable
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5. CONSULTATION RESULTS AND PREVIOUS COMMITTEE FEEDBACK

- 5.1 The individual outcomes included in the report arise from the detail of audit work, each of which was agreed after discussion with officers at the time reports were finalised. The report also reflects previous Committee feedback about the style and content of our summary reports in seeking to provide a broad range of information on progress of the service.
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6. CROSS-CUTTING ISSUES AND IMPLICATIONS

This report is provided for information rather than decision and consequently raises no new issues and implications. Any and all comments from Members will be considered for future reports and, where applicable, within individual audit projects through the rest of the year.

| Issue | Implications | Sign-off |
|--|---------------------|-----------------|
| Impact on Corporate Priorities | See comment above | N/A |
| Risk Management | | N/A |
| Financial | | N/A |
| Staffing | | N/A |
| Legal | | N/A |
| Equality Impact Needs Assessment | | N/A |
| Environmental/Sustainable Development | | N/A |
| Community Safety | | N/A |
| Human Rights Act | | N/A |
| Procurement | | N/A |
| Asset Management | | N/A |

7. REPORT APPENDICES

The following documents are to be published with this report and form part of the report:

- Enclosure 1: Mid Kent Audit Interim Audit Report 2015/16.

8. BACKGROUND PAPERS

This report follows on from the 2015/16 Audit Plan. That plan was agreed by the then Audit Committee in March 2015 and is available among papers for that meeting.

The report also draws upon findings from individual audit reviews undertaken through the course of the year to date. This report presents that output in summary format, but full reports are available to Members on request.