

By: Anna Simmonds - Commercial Services Internal Audit Manager

To: Governance and Audit Committee – 18 December 2013

Subject: **Commercial Services Internal Audit Progress Report**

Classification: Unrestricted

Summary: This report summarises the outcomes of the Commercial Services Internal Audit activity for the 2013 financial year to date.

FOR ASSURANCE

Introduction

1. This report summarises:
 - The key findings from completed Internal Audit reviews by the Commercial Services (CS) Internal Audit team;
 - Progress against the 2013 CS Internal Audit Work Programme; and,
 - Achievement against key performance indicators.
2. As reported by the KCC Head of Internal Audit on 18 April 2012 in the KCC Internal Audit Strategy and Annual Audit Plan 2012-2013, Commercial Services planned to appoint dedicated resources to undertake audits.
3. In June 2012, a Commercial Services Internal Audit Manager was appointed and a dedicated CS Internal Audit team comprising of a Manager, Senior Internal Auditor and Trainee Auditor post, has been fully operational since April 2013.
4. The CS Internal Audit Work Programme for 2013 was agreed by the KCC Head of Internal Audit who hopes to place reliance on the work of the CS Internal Audit, following an assessment in January 2014 in accordance with International Standards of Auditing.

Development of Audit Plan

5. The internal audit work programme for 2013 was developed as a result of discussions with CS Directors and Heads of Businesses, taking into account the CS business plans, using a risk based and assurance mapping methodology.
6. The programme was agreed with the CS Managing Director, CS Finance Director and the KCC Head of Internal Audit.

Recommendation

7. Members are asked to NOTE progress made against the Commercial Services Internal Audit Work Programme 2013 attached to this report.

Anna Simmonds
Commercial Services Internal Audit Manager
Ext : 01622 236959