



## AUDIT COMMITTEE

22 June 2016

<b>Subject Heading:</b>	Annual Audit Report
<b>CMT Lead:</b>	Jane West Managing Director oneSource
<b>Report Author and contact details:</b>	Sandy Hamberger Interim Head of Internal Audit Tel: 01708 434506 Sandy.hambberger@onesource.co.uk
<b>Policy context:</b>	To present a summary of the outcomes of work completed by the Internal Audit Service during 2015/16 and the Head of Audit's annual opinion.
<b>Financial summary:</b>	N/A

### The subject matter of this report deals with the following Council Objectives

Havering will be clean and its environment will be cared for	[X]
People will be safe, in their homes and in the community	[X]
Residents will be proud to live in Havering	[X]

### SUMMARY

This report brings together all aspects of audit assurance and counter fraud work undertaken in the 2015/16 financial year, including actions taken by management in response to audit and counter fraud activity, which supports the governance framework of the authority. The report includes the Head of Internal Audit opinion on the internal control environment for 2015/16. The main body of the report also highlights key outcomes from audit & counter fraud work and provides information on wider issues of interest to the Audit Committee. The appendices provide greater detail of the performance of each of the Teams for the period

The information is contained within an Annual Report which is attached as Appendix 1 of this report

## **RECOMMENDATIONS**

Members are asked to note the contents of the report.

## **REPORT DETAIL**

In accordance with the Accounts and Audit (England) Regulations 2015 this report details the work undertaken to review the system of internal control and provides Senior Management and Members with assurance that an adequate system of internal control is in place within the London Borough of Havering.

The reports summarises the work undertaken by the internal audit team that supports the assurance provided and well as formally communicating key messages and issues.

The report aims to summarise overall themes, however the findings of individual audits have also been included within quarterly reports to Audit Committee during the year.

## **IMPLICATIONS AND RISKS**

### **Financial implications and risks:**

There are no financial implications or risks arising directly from this report which is for information only.

### **Legal implications and risks:**

None arising directly from this report.

### **Human Resources implications and risks:**

The recommendations made in this report do not give rise to any identifiable HR risks or implications that would affect either the Council or its workforce.

### **Equalities implications and risks:**

None arising directly from this report.

## **BACKGROUND PAPERS**

**Audit Committee, 22 June 2016**

2015/16 Progress Reports to Committee