



AUDIT COMMITTEE

21 June 2017

Subject Heading:	Head of Assurance Annual Report
CMT Lead:	Jane West Managing Director oneSource
Report Author and contact details:	Jeremy Welburn Interim Head of Assurance Tel: 01708 432610 / 07976539248 E-mail: jeremy.welburn@onesource.co.uk
Policy context:	To present a summary of the outcomes of Internal Audit and Counter Fraud work completed during 2016/17 and the Head of Assurance's annual opinion.
Financial summary:	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 2016/17 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 Assurance opinion on the internal control environment for 2016/17. The main body of the report highlights key outcomes from audit & counter fraud work and provides information on wider issues of interest to the Audit Committee.

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, 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 audit and counter fraud work undertaken that supports the assurance provided and well as formally communicating key messages and issues.

This report only aims to summarise overall themes, as the findings of individual audits have also been included within quarterly progress reports presented 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:

Regulation 6 of the Accounts and Audit Regulations 2015 requires the Authority to conduct a review of the effectiveness of the system of internal control which must be approved by the relevant committee. This report seeks to comply with that statutory obligation and there are no apparent risks in approving the 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, 21 June 2017

2016/17 Internal Audit Report

2016/17 Quarterly Progress Reports to Committee