

**Barrow Borough Council**  
**Audit and Governance Committee**  
**29<sup>th</sup> July 2021**  
**Internal Audit Final Reports**

---

**Report from:** Head of Internal Audit

**Report Author:** Head of Internal Audit

**Wards:** None

---

**1.0 Summary and Conclusions**

1.1 Internal Audit performs audits in accordance with the approved Annual Plan which is based on a risk assessment of the internal control environment.

1.2 The final reports completed since the last meeting of the Committee are presented in this report.

**2.0 Recommendation**

**2.1 It is recommended that the Audit and Governance Committee note the Internal Audit final reports.**

**3.0 Background and Proposals**

3.1 This report presents the Internal Audit final reports completed since the last meeting of the Committee.

3.2 There is one final report for presentation. All recommendations have been accepted by management unless otherwise stated.

3.3 IT75 IT Procedures Review, **Appendix 1**; restricted assurance. This report contains two major issues and five important issues.

3.4 The assurance levels are:

- None – control is weak, causing the system to be vulnerable to error and abuse.
- Restricted – significant weaknesses have been identified in the system of control, which put the system objectives at risk.
- Substantial – while there is a reasonable system of control, there are weaknesses, which may put the system objectives at risk.

- Unqualified – there is an adequate system of control designed to achieve the system objectives.

3.5 The recommendation levels assigned to issues identified are:

- Priority 1 – major issues that Internal Audit considers need to be brought to the attention of senior management.
- Priority 2 – important issues which should be addressed by management in their areas of responsibility.
- Priority 3 – minor issues which provide scope for operational improvement.
- Previous issues – are issues identified in a previous audit report that have not been entirely implemented at the time of this latest audit.

#### **4.0 Consultation**

4.1 The Internal Audit annual plan is agreed by the Audit and Governance Committee.

#### **5.0 Alternative Options**

5.1 There are no alternative options as the report is presented for noting.

#### **6.0 Contribution to Council Plan Priorities**

6.1 In order to be able to deliver Council Plan Priorities the organisation must be sound in terms of internal control and governance and the Audit and Governance Committee is charged with that role.

#### **7.0 Implications**

##### **Financial, Resources and Procurement**

7.1.1 There are no financial, resource or procurement implications arising from this report.

##### **Legal**

7.1.2 There are no legal implications arising from this report.

##### **Equality and Diversity**

7.2 This report is for information.

#### **Risk**

<b>Risk</b>	<b>Consequence</b>	<b>Controls required</b>
Internal controls are inadequate.	Compliance cannot be demonstrated and assurance cannot be given.	Internal Audit annual plan.

**Contact Officers**

K Jackson [audit@barrowbc.gov.uk](mailto:audit@barrowbc.gov.uk)

**Appendices Attached to this Report**

Appendix No.	Name of Appendix
1	IT Procedures Review