

<b>Committee(s)</b>	<b>Dated:</b>
Audit and Risk Management Committee	28 April 2015
<b>Subject:</b> Members Briefings Reporting Arrangements	<b>Public</b>
<b>Report of:</b> Head of Internal Audit and Risk Management	<b>For Decision</b>

### Summary

To provide information on the assurance reviews performed by internal audit, members' briefings are provided to the members of the Audit and Risk Management Committee, as well as the Chairman and Deputy Chairman of relevant committees to which the review may relate.

Production and dissemination of briefings is a separate process managed by the internal audit management and the Chamberlain. To align the dissemination with the current year's corporate and thematic internal audit approach and to assist in streamlining and making processes more efficient, the Head of Internal Audit and Risk Management proposes that a summary document be provided monthly of all finalised assurance reviews to members of the Audit and Risk Management Committee, as well as the Chairmen and Deputy Chairmen of other committees. An example of the proposed summary report that includes all members' briefings that would have been reported separately since January 2015 is attached as an appendix.

### Recommendation(s)

Members are asked to:

- agree the proposed format of a members' briefing summary report that will be distributed monthly to members of the Audit and Risk Management Committee and the Chairmen and Deputy Chairmen of all other committees.

### Main Report

#### Background

1. The Head of Internal Audit and Risk Management provides members' briefings on assurance reviews that have been finalised to members of the Audit and Risk Management Committee and relevant Chairman and Deputy Chairman of the committee to which the review relates.

## **Current Position**

2. Individual members' briefings have been produced on an ad hoc basis and disseminated to various members dependent on the coverage of the review.
3. The internal audit plan 2015/16 coverage includes larger corporate wide and thematic reviews, which will result in a number of departments and institutions being included in the scope. Therefore, members' briefings will need to be disseminated more widely across committee Chairmen and Deputy Chairmen.

## **Options**

4. Introduction of a monthly members' briefing summary that is also disseminated to Chairmen and Deputy Chairmen of all other committees provides: regular communication with the members and wider oversight of the findings in internal audit reports; reduces the administration resource to issue and receive individual briefings; and aligns reporting with the coverage in the 2015/16 plan.
5. Alternatively the committee may wish to continue to receive individual briefing reports under the current arrangements.

## **Proposals**

6. A monthly members briefing summary report is disseminated to members of the Audit and Risk Management Committee and Chairmen and Deputy Chairmen of all other committees (excluding sub committees).

## **Appendices**

- Appendix 1 – Summary of members briefings

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