

Audit and Governance Committee 5th September 2022

Report Title	Internal Audit progress report	
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List of Appendices

Appendix 1: Internal Audit progress report – September 2022

1. Purpose of Report

- 1.1 To provide the committee with a progress update on the work of the Internal Audit team and the key findings from audits completed to date.

2. Executive Summary

- 2.1 The Internal Audit plan of work is subject to ongoing review and prioritisation to ensure it focuses on the Council's key risks. Good progress is being made on the planned audit work, and several grant certifications have also been completed during the period. Since the last meeting, five audit reports have been finalised and the key findings are summarised in Appendix 1.

3. Recommendations

- 3.1 It is recommended that the Committee:

- a) Note the progress report attached as Appendix 1.
- b) Approve the addition to the Internal Audit Plan of follow up audits on Temporary Accommodation and Asset Management; and
- c) Approve the postponement of audits on Development Management and Transformation until 2023/24.

3.2 Reason for Recommendations –

- For the Committee to exercise its duties and responsibilities within its Terms of Reference for receiving reports from the Internal Audit service and considering the main issues arising; and agreeing any amendments in audit coverage.

4. Report Background

- 4.1 The Internal Audit service is progressing work from the audit plan. The key findings of five audits completed during the period are provided within Appendix 1 for the committee's information.
- 4.2 A copy of the planned schedule of work for 2022/23 and the status of each assignment is provided.
- 4.3 Included within the progress report is an overview of the implementation of agreed management actions.
- 4.4 Further updates on the findings of assignments and progress made will be provided to the Committee at each meeting.
- 4.5 The report includes some proposed amendments to the Audit Plan for 2022/23, based on changes in the risk environment, developments within the service areas and other sources of assurance available. There are two additional audits which are proposed, in order to seek assurance over actions taken to improve controls where Limited Assurance opinions were given in 2021/22 – in relation to Temporary Accommodation and Asset Management. There are also two audits which are recommended for postponement. On the basis of a peer review which will shortly take place for the Planning Service, it is considered that the audit of Development Management would not add value at this time. Also, pending consultation on the future delivery model for the Transformation programme, it is proposed that audit coverage on this be postponed until this is confirmed and established.

5. Issues and Choices

- 5.1 The report provides an update on delivery of the internal audit work for 2022/23. The Committee is invited to consider and approve the proposed amendments to audit coverage.

6. Implications (including financial implications)

6.1 Resources and Financial

- 6.1.1 None specific to this report.

6.2 Legal

- 6.2.1 None specific to this report.

6.3 Risk

- 6.3.1 None specific to this report.

6.4 Consultation

- 6.4.1 None specific to this report.

6.5 Consideration by Scrutiny

6.5.1 Not required on this occasion.

6.6 Climate Impact

6.6.1 None specific to this report.

6.7 Community Impact

6.7.1 None specific to this report.

7. Background Papers

7.1 None.