

Audit and Governance Committee 24th April 2023

Report Title	Internal Audit Progress Report
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List of Appendices

Appendix 1: Internal Audit progress report – April 2023

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. Since the last meeting, five audit reports have been finalised and the key findings are summarised in Appendix 1. Of the audit plan assignments for delivery by the in-house audit team, 93% is completed to at least draft report stage as at the time of reporting. The remaining 7% is in advanced delivery stages and all outcomes will be reflected in the Annual Internal Audit Report.

3. Recommendations

- 3.1 It is recommended that the Committee:

- a) Note the progress report attached as Appendix 1.

- 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 audit reports which have been finalised during the period are

provided within Appendix 1 for the committee's information. Of the five reports finalised, one received an assurance opinion of Limited Assurance.

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.

5. Issues and Choices

5.1 The report provides an update on delivery of the internal audit work for 2022/23.

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.