

## Audit and Governance Committee 12<sup>th</sup> June 2023

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| <b>Report Title</b>  | <b>Internal Audit progress report</b>              |
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### List of Appendices

#### Appendix 1: Internal Audit progress report – June 2023

##### **1. Purpose of Report**

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- 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**

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- 2.1 The Internal Audit plan of work is subject to ongoing review and prioritisation to ensure it continues to focus on the Council's key risks. Since the last meeting of this Committee, 20 audit reports have been finalised from the 2022/23 Audit Plan and the key findings are summarised in Appendix 1.
- 2.2 All assignments from the 2023/24 Audit Plan, allocated for the first quarter of the financial year are now underway and planning is commencing on the quarter two assignments.

##### **3. Recommendations**

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- 3.1 It is recommended that the Committee:
- a) Note the progress report attached as Appendix 1 and consider the main issues arising.
- 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**

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- 4.1 Since the last meeting of the Audit and Governance Committee, the Internal Audit service has been concluding and finalising all assignments from the 2022/23 Audit Plan and progressing fieldwork on 2023/24 assignments. The key findings of 20 audit reports which have been finalised during the period are provided within Appendix 1 for the Committee's information. Of the 20 reports finalised, all received an assurance opinion of at least Satisfactory Assurance.
- 4.2 A copy of the planned schedule of work for 2022/23 and the status of each assignment is also provided.
- 4.3 Included within the progress report is an overview of the implementation of agreed management actions, since the last progress report to this Committee.

## **5. Issues and Choices**

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- 5.1 The report provides an update on delivery of the internal audit work for 2022/23 and 2023/24.

## **6. Implications (including financial implications)**

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### **6.1 Resources and Financial**

- 6.1.1 Not specific to this report.

### **6.2 Legal**

- 6.2.1 Not specific to this report.

### **6.3 Risk**

- 6.3.1 As set out within the progress report for each audit.

### **6.4 Consultation**

- 6.4.1 Not required for this report.

### **6.5 Consideration by Scrutiny**

- 6.5.1 Not required on this occasion.

### **6.6 Climate Impact**

- 6.6.1 Not specific to this report.

### **6.7 Community Impact**

- 6.7.1 Not specific to this report.

## **7. Background Papers**

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- 7.1 None.