

AUDIT AND GOVERNANCE COMMITTEE

8th November 2021

Report Title	Internal Audit progress report	
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List of Appendices

Appendix 1: Internal Audit progress report

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 service is delivering against the schedule of work presented to the Committee at the meeting in July 2021. This 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 progressing planned audit work, with a focus on key risk areas. As noted at the last update some assignments have been delayed to co-ordinate with other developments and work underway in the respective service areas.

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.

4. Report Background

- 4.1 The Internal Audit service is progressing work from the draft plans presented to the Audit and Governance Committee on 12th July 2021. The key findings of a further four audits completed during the year to date are provided within Appendix 1 for the committee's information.
- 4.2 A copy of the planned schedule of work for 2021/22 and the status of each assignment is provided. These assignments continue to be progressed and subject to re-prioritisation, as appropriate. No significant amendments to the audit plan coverage are proposed at this time. The Head of Internal Audit is meeting with senior management across the organisation to schedule audit work in advance and co-ordinate with staff availability, risk prioritisation and other sources of assurance.
- 4.3 Included within the progress report is an overview of the implementation of agreed management actions. At the July 2021 meeting, the Audit and Governance Committee received a paper on open audit actions inherited from the legacy authorities. These are now being included in monthly follow up work conducted by the Internal Audit service, which also monitors any actions arising from the audits delivered during the 2021/22 year to date. An update on actions implemented and those overdue is provided, along with full details of a high priority action which is more than three months overdue.
- 4.4 Also included is an update on counter fraud activity and the implementation of the Fraud Hub.
- 4.5 Further updates on the findings of assignments and progress made will be provided to the Committee at each meeting.

5. Issues and Choices

- 5.1 The report provides an update on delivery of the internal audit work for 2021/22. There are no alternative recommendations arising from this report.

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.