

Audit and Governance Committee 31st January 2022

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 plan of work is subject to ongoing review and prioritisation to ensure it focuses on the Council's key risks. Amendments since the last meeting are detailed within Appendix 1.
- 2.2 Good progress is being made on the planned audit work, with a focus on key risk areas. Since the last meeting, eight audit reports have been finalised and the key findings are summarised in Appendix 1 – one of these audits resulted in an opinion of Limited Assurance and related to S106 monitoring.

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 audit plan and the key findings of a further eight 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 also provided. Some amendments to the planned coverage have been agreed with the Chair of the Audit and Governance Committee, following consultation with Member representatives from the Committee. As agreed at the last meeting of the committee, this review sought to prioritise coverage of key risks for the final quarter of the financial year.
- 4.3 Included within the progress report is an overview of the implementation of agreed management actions.
- 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.