

Audit and Governance Committee 14th March 2022

Report Title	Internal Audit progress report	
Report Author	Rachel Ashley-Caunt, Chief Internal Auditor	
Contributors/Checkers/Approvers		
North MO		
North S151		
Other Director/SME		

List of Appendices

Appendix 1: Internal Audit progress report – March 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 progressing planned audit work, with a focus on key risk areas. Since the last meeting, three 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.
- 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. The key findings of a further three 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.
- 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.

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.