



## Internal Audit Progress Report

|  |                |
|--|----------------|
| <b>Corporate Priority:</b>                       | All            |
| <b>Relevant Ward Member(s):</b>                  | All            |
| <b>Date of consultation with Ward Member(s):</b> | Not applicable |
| <b>Exempt Information:</b>                       | No             |

### 1 Summary

- 1.1 The report updates Members on progress made in delivering the 2020/21 Internal Audit Plan and key findings arising from audit assignments completed

#### RECOMMENDATION(S)

That Committee:

1. Note the report and progress made by the Internal Audit team in the delivery of the Audit Plan.

### 2 Reason for Recommendations

- 2.1 To inform the committee on progress made by Internal Audit on plan delivery and outcome of assignments.

### 3 Background

- 3.1 The Audit and Standards Committee approved the revised Audit Plan for 2020/21 at the meeting in September 2020.

### 4 Main Considerations

- 4.1 The progress achieved to date in delivering the 2020/21 Audit Plan is set out in Appendix A. At the time of reporting, 100% of planned assignments are either complete or in progress and a further two audit reports have been finalised.

4.2 The key findings of the audit assignments completed to date are provided within Appendix A.

4.3 At the date of reporting, there are eleven agreed management actions which are overdue for implementation. Further details are provided in Appendix A.

## **5 Consultation**

5.1 Not applicable.

## **6 Next Steps – Implementation and Communication**

6.1 The regular update reports from Internal Audit should allow the Committee to develop independent assurance about the quality of the Council’s internal control framework.

## **7 Financial Implications**

7.1 There are no financial or other resource implications arising directly from this report.

**Financial Implications reviewed by: Director for Corporate Services**

## **8 Legal and Governance Implications**

8.1 Internal Audit is a statutory requirement as required under the Accounts and Audit Regulations 2015 which state “A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance”

**Legal Implications reviewed by: Monitoring Officer**

## **9 Equality and Safeguarding Implications**

9.1 There are no equalities or safeguarding implications arising directly from this report.

## **10 Community Safety Implications**

10.1 There are no community safety implications arising directly from this report.

## **11 Environmental and Climate Change Implications**

11.1 There are no environmental and climate change implications arising directly from this report.

## **12 Other Implications (where significant)**

12.1 There are no other implications arising directly from this report.

## **13 Risk & Mitigation**

13.1 The annual Internal Audit report forms part of the evidence that supports the Council’s Annual Governance Statement and provides assurance over the adequacy and effectiveness of the Council’s internal controls to manage the key risks and inform risk management arrangements.

## **14 Background Papers**

14.1 Not applicable

## **15 Appendices**

15.1 Appendix A: Internal Audit Update – March 2021

|                                       |  |
|---------------------------------------|--|
| <b>Report Author:</b>                 | <b>Rachel Ashley-Caunt</b> , LGSS Head of Internal Audit |
| <b>Report Author Contact Details:</b> | 07824 537900<br>RAshley-Caunt@rutland.gov.uk             |
| <b>Chief Officer Responsible:</b>     | <b>Dawn Garton</b> , Director for Corporate Services     |
| <b>Chief Officer Contact Details:</b> | 01664 502444<br>DGarton@melton.gov.uk                    |