

Internal Audit Progress Report

Corporate Priority:	All
Relevant Ward Member(s):	All
Date of consultation with Ward Member(s):	Not applicable
Exempt Information:	No

1 Summary

- 1.1 The report provides the Committee with a copy of the 2023/24 Internal Audit plan and provides updates on progress made to date.

RECOMMENDATION(S)

That Committee:

- 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 provide the committee with the current year's Internal Audit plan, an overview of the planned delivery of assignments and latest performance on completion of agreed management actions from audit reports.

3 Background

- 3.1 The Audit and Standards Committee approved the Internal Audit Plan for 2023/24 at the meeting on 28th March 2023.

4 Main Considerations

- 4.1 The progress achieved to date in delivering the 2023/24 Audit Plan is set out in Appendix A.

4.2 At the date of reporting, there are 31 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: Alison McKane, Assistant Director for Governance & Democracy and 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 Internal Audit work provides assurance over the adequacy and effectiveness of the Council’s internal controls to manage key risks and inform risk management arrangements.

14 Background Papers

14.1 Not applicable

15 Appendices

15.1 Appendix A: Internal Audit Update – June 2023

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