

Internal Audit Progress Report

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Chief Officer Responsible:	Dawn Garton , Director of Corporate Services 01664 502444 dgarton@melton.gov.uk
Lead Member/Relevant Portfolio Holder	N/A

Corporate Priority:	All
Relevant Ward Member(s):	N/A
Date of consultation with Ward Member(s):	N/A
Exempt Information:	Appendix B

1 Summary

- 1.1 The report provides the Committee with an update on delivery of the 2023/24 Internal Audit plan.

2 RECOMMENDATION

That Committee:

- Notes the progress made by Internal Audit in delivery of the Internal Audit Plan for 2023/24 and the outcomes of the finalised audit reviews.
- Approves the amendment to the Internal Audit Plan for 2023/24 – to remove the audit of the Asset Development Plan and replace with assurance over procurement compliance.

3 Reason for Recommendations

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

4 Background

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

5 Main Considerations

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

5.2 At the date of reporting, there are 36 agreed management actions which are overdue for implementation. Further details are provided in Appendix A.

6 Options Considered

6.1 The regular reporting on delivery of the Internal Audit plan is a requirement under the Committee's terms of reference and the Public Sector Internal Audit Standards. If the report was not provided, the Committee could not effectively deliver its role in providing oversight of Internal Audit work under the terms of reference and Standards.

6.2 There is an amendment to the Audit Plan proposed, which is detailed within Appendix A. It is proposed that the audit of the Asset Development Plan be postponed to 2024/25 and replaced in the 2023/24 plan with testing on procurement compliance.

7 Consultation

7.1 Not applicable.

8 Next Steps – Implementation and Communication

8.1 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.

9 Financial Implications

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

Financial Implications reviewed by: Director for Corporate Services

10 Legal and Governance Implications

10.1 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: Interim Assistant Director for Governance & Democracy (Monitoring Officer)

11 Equality and Safeguarding Implications

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

12 Data Protection Implications (Mandatory)

12.1 A Data Protection Impact Assessments (DPIA) has not been completed because there are no risks/issues to the rights and freedoms of natural persons arising directly from this report.

13 Community Safety Implications

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

14 Environmental and Climate Change Implications

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

15 Other Implications (where significant)

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

16 Risk & Mitigation

16.1 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.

17 Background Papers

17.1 28th March 2023 – Internal Audit Plan 2023/24

18 Appendices

18.1 Appendix A: Internal Audit Progress Report January 2024

18.2 Appendix B: Overdue audit action [Exempt]