

11 APRIL 2023

Internal Audit Progress Report 2022/23

Ward(s): All

Portfolios: All

Purpose: For Information

1. Aim

- 1.1 The Accounts and Audit Regulations 2015 came into effect on 1 April 2015 and require councils to undertake an effective Internal Audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account Public Sector Internal Auditing Standards or guidance.
- 1.2 Internal Audit also has an independent and objective consultancy role to help line managers improve risk management, governance and control.

2. Summary

- 2.1 This report provides an update to Audit Committee on Internal Audit's progress against the 2022/23 audit plan.
- 2.2 At the previous Audit Committee meeting on 2 March 2023 it was requested that an update regarding implementation of the five outstanding agreed actions within the Business Continuity audit report be provided. Information provided by the Emergency Planning Manager identified that four of these have now been implemented. There is one partially implemented action outstanding which relates to the Business Continuity Strategy which has been drafted and it is anticipated that this will be finalised by the end of June 2023.

3. Recommendations

That Audit Committee notes the contents of this report and comments accordingly.

4. Report detail – know

- 4.1 Part of Internal Audit's role is to provide assurance on the council's performance and risk management arrangements. Internal Audit's programme of work is risk assessed to ensure areas most at risk are examined as a priority.
- 4.2 Regular updates are provided to Audit Committee on progress against the approved Internal Audit plan.

5. Financial information

- 5.1 There are no direct financial implications arising from this report, however good internal controls and monitoring and reporting of risks supports good financial management. The Internal Audit plan includes audits on the council's key financial systems.

6. Reducing Inequalities

- 6.1 Effective governance arrangements ensure a focus on delivering of Corporate Plan objectives, a key driver of which is reducing inequalities.

7. Decide

- 7.1 Audit Committee may wish to comment on the progress report.

8. Respond

- 8.1 All Internal Audit reports afforded High priority recommendations in 2022/23 will be submitted to Audit Committee for consideration. The Audit Committee may call relevant accountable senior managers to provide re-assurance that actions are being taken to address the identified weaknesses in control.

9. Review

- 9.1 Internal Audit will follow up on all High priority recommendations and report progress back to Audit Committee.

Background papers

Internal audit plan 2022/23

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