

## **AUDIT AND GOVERNANCE COMMITTEE**

### **21 JULY 2023**

## **INTERNAL AUDIT PROGRESS REPORT**

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### **Recommendations**

- 1. The Chief Internal Auditor recommends that the Internal Audit progress report be agreed.**

### **Background**

2. The role of the Council's Internal Audit service is to enhance and protect organisational value by providing independent assurance, advice and insight into the Council's risk management, governance, and internal control processes.

### **Audit and compliance 2023/24 Q1 deliverables and Q2 plan**

3. The first quarter of 2023/24 covered completion of 2022/23 audits (as reported in the 2022/23 Annual Audit Report) and progress against the 2023/24 plan. Progress as at the end of June 2023 is shown in Appendix 1, including planned audits for quarter

### **Audit actions update**

4. We are working closely with operational service managers to ensure that actions are undertaken. For actions relating to limited assurance audits where a follow up audit is planned, actions are transferred to the new audit. Audit report actions are included in Appendix 2.

### **Anti-Fraud and Corruption**

5. There have been no investigations undertaken in the first quarter of 2023/24.

### **Advisory services**

6. Advisory work discussions have started in quarter one for the following three areas: Adult Social Care Debt, Transport Services and Waste Management.

### **Grant certifications**

7. Our grant certification work supports the Council in ensuring that money claimed from government agencies is correctly accounted for and we work closely with operational teams to deliver this. 3 grants have been certified as accurate during the first quarter. Details of certifications are given in Appendix 1.

## Staffing

8. We have successfully recruited a Finance Business Partner and an Audit Officer who will be in post in early September. This will increase the resource and strength of the Internal Audit team to deliver the 2023/24 audit plan. The Chief Internal Auditor role advert closed on the 12 July 2023 and is currently under consideration.

9. The team continues to develop, and we have a healthy mix of qualified staff and those undertaking training. All staff have regular performance reviews in line with the Council framework, undertake all mandatory training and have regular one-to-one sessions to review progress and support their development.

## Contact Points

### Specific Contact Points for this report

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## Supporting Information

Appendix 1: Audit Status

Appendix 2: Action Status

## Background Papers

In the opinion of the proper officer (in this case the Chief Internal Auditor) there are no background papers relating to the subject matter of this report.