

# **AUDIT AND GOVERNANCE COMMITTEE**

## **1 DECEMBER 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 Q3 deliverables and Q4 plan**

3. Progress against the 2023/24 audit plan is shown in Appendix 1, including the status of reviews for the remainder of quarter 3 and future planned audits in quarter 4.
4. Reasonable progress has continued during quarter 3 with several reviews now close to completion with a draft report being issued or most of the review work completed as 'field work' is complete. The outcome of these reviews will be reported in due course on completion.

#### **Audit actions update**

5. 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. A summary of audit report actions is included in Appendix 2.

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

6. We are currently undertaking an investigation from information received, the outcome of which will be reported on completion. This work has taken priority over routine review work due to its nature. The impact of the reprioritisation will see an existing review being rescheduled for completion in quarter 4. The overall impact of the additional investigatory work on the 2023/24 Audit Plan will be minimal.

#### **Advisory services.**

7. Quarter 3 has seen further requests for advice from within the Council regarding best practice, policy and procedures.

## **Grant certifications**

8. 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. 5 grants have been certified as accurate during the financial year to date. Details of certifications are given in Appendix 1.

## **Staffing**

9. The Chief Internal Auditor commenced on the 6 November 2023, and is in the process of developing an Internal Audit service vision and service plan which will span 3 financial years including the remainder for 2023/24. The team now has a full establishment of 8 full time equivalent staff.

10. 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 a 1 to 1 session.

## **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.