



# Committee Report

Committee	<b>AUDIT AND GOVERNANCE COMMITTEE</b>
Date	<b>31 JULY 2023</b>
Title	<b>INTERNAL AUDIT PROGRESS REPORT</b>
Report of	<b>CHIEF INTERNAL AUDITOR</b>

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## EXECUTIVE SUMMARY

1. Internal Audit provide periodic, summary in-year reporting to the Audit and Governance Committee regarding progress with the Annual Internal Audit Plan. The purpose of this reporting is to provide the committee with the necessary information to satisfy their remit, as set out in the committee's terms of reference in the constitution.
2. The committee is asked to note the report, seeking any clarifications necessary to satisfy their remit, either with Internal Audit regarding the findings of individual reports, or from line management regarding the progress of remedial action.

## RECOMMENDATION

3. That the report of internal audit be noted.

## BACKGROUND

4. The last Internal Audit Progress Report was presented to Audit Committee in March 2023. The report presented to the July 2023 committee meeting summarises the results of audits finalised between March 2023 and July 2023. Reports included are for 2022/23. 2023/24 summaries will be presented in September 2023.

## CORPORATE PRIORITIES AND STRATEGIC CONTEXT

5. Internal Audit is a statutory function, responsible for providing independent assurance over all areas of the council.

### Responding to climate change and enhancing the biosphere

6. There are no direct impacts within this report that will affect this corporate priority.

### Economic Recovery and Reducing Poverty

7. There are no direct impacts within this report that will affect this corporate priority.

### Impact on Young People and Future Generations

8. There are no direct impacts within this report that will affect this corporate priority.

### Corporate Aims

9. Supports the Corporate Plan core value of being “fair and transparent”.

### CONSULTATION

10. Consultation takes place with the senior management team, both to inform the content of the annual Internal Audit programme of reviews and in year, to ensure that the work of Internal Audit is continuously aligned with the need of the council. Consultation also takes place with relevant managers for individual reviews, both to inform review scope and to confirm the accuracy of audit findings.

### FINANCIAL / BUDGET IMPLICATIONS

11. There are no direct financial implications, audits are carried out within the approved budget.

### LEGAL IMPLICATIONS

12. The council has an obligation under Regulation 5 of the Account and Audit Regulations 2015 to 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.

### EQUALITY AND DIVERSITY

13. The council as a public body is required to meet its statutory obligations under the Equality Act 2010 to have due regard to eliminate unlawful discrimination, promote equal opportunities between people from different groups and to foster good relations between people who share a protected characteristic and people who do not share it. It is considered that there are no direct equality and diversity implications of this report for any of the protected groups.

### PROPERTY IMPLICATIONS

14. There are no direct impacts within this report with property implications.

### RISK MANAGEMENT

15. Risks associated with issues identified through the work of Internal Audit are clearly identified in all audit reports, regularly presented in summary form to Audit Committee.

APPENDICES ATTACHED

16. Appendix 1 – Internal Audit Progress Report – July 2023.

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