

TITLE: Internal Audit Progress Report

Committee: Audit Committee

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Author: Chief Internal Auditor

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Contact Officer:

Rachel Ashley-Caunt, Chief Internal Auditor

Rachel.ashley-caunt@northnorthants.gov.uk

1.0 ISSUE

1.1. To advise the Committee of the work of Internal Audit completed during the financial year to date, and the progress against the Internal Audit Plan.

2.0 RECOMMENDATION(S)

2.1. That the Committee notes the progress made by Internal Audit in the delivery of the Audit Plan and the key findings.

3.0 BACKGROUND/OPTIONS

3.1. The role of Internal Audit is to provide the Audit Committee, and management, with independent assurance on the effectiveness of the internal control environment. Internal Audit coverage is planned so that the focus is upon those areas and risks which will most impact upon the Council's ability to achieve its objectives.

3.2. At the time of reporting, fieldwork on 100% of assignments within the plan is either complete or in progress. Since the last progress report, a further four audit reports from the 2023/24 plan have been finalised and the key findings are summarised in Appendix 1.

3.3. Since the last Audit Committee update, six actions arising from audit reports have been implemented by officers. There are four actions which remain overdue and are subject to ongoing follow up by Internal Audit.

4.0 ARGUMENTS/CONCLUSION(S)

4.1. The attached report (Appendix 1) informs the Committee on progress to date against the Audit Plan.

5.0 FINANCIAL IMPLICATIONS / EQUALITY IMPACT STATEMENT / CARBON IMPACT ASSESSMENT

5.1. There are no additional financial implications arising from this report. Equality and Carbon Impact Assessments are not required.

6.0 APPENDICES

Appendix 1 – Internal Audit Update Report – February 2024

Background Documents:

None