

**INTERNAL AUDIT PROGRESS REPORT**

To: Audit Committee

Date: 22<sup>nd</sup> November 2021

From: Chief Internal Auditor

[W108]

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1. **ISSUE**

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

2. **RECOMMENDATION**

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

3. **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, 53% of assignments within the plan are either complete or in progress. In addition to this planned work, the Internal Audit team have assisted with extensive counter fraud work in relation to pre/post payment checks on Covid-19 business grants and work associated with the bi-annual National Fraud Initiative matches.
- 3.3. Since April 2021, ten actions arising from audit reports have been implemented by officers. There are eight actions which remain overdue and are subject to ongoing follow up from Internal Audit.

4. **ARGUMENTS/CONCLUSIONS**

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

5. **FINANCIAL IMPLICATIONS/EQUALITY IMPACT ASSESSMENT**

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

6. **APPENDICES**

- Appendix 1 – Internal Audit Update Report – November 2021

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<b><u>Background Documents</u></b>	<b><u>Location</u></b>	<b><u>Contact Officer</u></b>
None	Internal Audit, Room 207 The Grange Ely	Duncan Wilkinson, Chief Internal Auditor <a href="mailto:duncan.wilkinson@milton-keynes.gov.uk">duncan.wilkinson@milton-keynes.gov.uk</a>  Rachel Ashley-Caunt Head of Internal Audit <a href="mailto:RAshley-Caunt@rutland.gov.uk">RAshley-Caunt@rutland.gov.uk</a>