
INTERNAL AUDIT PROGRESS REPORT

To: Audit Committee

Date: 25th July 2022

From: Chief Internal Auditor

[X36]

1. **ISSUE**

- 1.1. To advise Members of the work of Internal Audit completed during the 2022/23 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, 25% of assignments within the plan are either complete or in progress. This means that the service is on track for delivery of the annual plan. To date, two audits have been completed and reports issued – one of these has been finalised at the time of reporting and is reflected in the progress report.
- 3.3. Since the last Audit Committee update, six actions arising from audit reports have been implemented by officers. There are six actions which remain overdue and are subject to ongoing follow up from Internal Audit.
- 3.4. The first of the outcomes of the Internal Audit team's rolling risk assurance work is incorporated within the progress report. The team will be seeking assurance over the controls documented within risk entries on the Corporate Risk Register on a rolling basis throughout the year and findings will be reported to the Audit Committee. This seeks to give assurance over the basis for the scoring assigned and the reliance on these key controls to manage the Council's risks.

4. **ARGUMENTS/CONCLUSIONS**

- 4.1. The attached report (Appendix 1) informs the Committee on 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 A – Internal Audit Update Report – June 2022
- Appendix B - Actions overdue more than three months (High or Medium priority) **EXEMPT**

<u>Background Documents</u>	<u>Location</u>	<u>Contact Officer</u>
None	Internal Audit, Room 207 The Grange Ely	Rachel Ashley-Caunt Chief Internal Auditor rachel.ashley-caunt@northnorthants.gov.uk