



<b>Report to:</b>	Governance and Audit Committee
<b>Date:</b>	7 March 2024
<b>Subject:</b>	<b>Internal Audit Progress Report</b>
<b>Director:</b>	Alan Reiss, Chief Operating Officer
<b>Author:</b>	Bron Baker, Head of Internal Audit

Is this a key decision?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Is the decision eligible for call-in by Scrutiny?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Does the report contain confidential or exempt information or appendices?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If relevant, state paragraph number of Schedule 12A, Local Government Act 1972, Part 1:	
Are there implications for equality and diversity?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

## 1. Purpose of this Report

- 1.1 To ask the members of the committee to consider and note the progress report and supporting **Appendix 1**.

## 2. Information

### Recruitment

- 2.1 Following successful recruitment campaigns late last year, all posts are now filled and this incoming resource is now supporting delivery of the audit plan. A draft business case for the internal audit service has looked at the growing priorities of the organisation and the overall level of resource required to deliver an effective assurance function. The business case is to support further additional resource and is currently under consideration by Senior Management.

### Work Against The Audit Plan

- 2.2 While progress against the plan still shows some delays, five reports have been completed since the last update to Committee. With the additional resource now in place we expect to complete sufficient audit work from the 2023-24 internal audit plan to provide an overall opinion.

- 2.3 Summaries of the five reports issued are included in the progress update and a number of other reviews are highlighted as either in progress or at draft report stage. One Minimal Assurance report was issued in the period relating to a Property Services investigation and in line with agreed protocol has been escalated for consideration by directors. Also in line with the protocol a senior accountable officer will provide reassurance to this Committee that actions have been taken at a future meeting.

#### Fraud/Whistleblowing/Money Laundering

- 2.4 There have been two new referrals since the last update bringing the total to date for 2023/24 to ten. One investigation has concluded since the last report to the Committee. A breakdown of closed cases is included in the Appendix.

### **3. Tackling the Climate Emergency Implications**

- 3.1 There are no climate emergency implications directly arising from this report.

### **4. Inclusive Growth Implications**

- 4.1 There are no inclusive growth implications directly arising from this report.

### **5. Equality and Diversity Implications**

- 5.1 There are no equality and diversity implications directly arising from this report.

### **6. Financial Implications**

- 6.1 There are no financial implications directly arising from this report.

### **7. Legal Implications**

- 7.1 There are no legal implications directly arising from this report.

### **8. Staffing Implications**

- 8.1 There are no staffing implications directly arising from this report.

### **9. External Consultees**

- 9.1 No external consultations have been undertaken.

### **10. Recommendations**

- 10.1 That the Committee consider and note the progress update.

### **11. Background Documents**

There are no background documents referenced in this report.

## 12. Appendices

Appendix 1 – Internal Audit Progress Report