

Report to: Governance and Audit Committee

Date: 28 July 2022

Subject: **Internal Audit Progress Report**

Director: Angela Taylor, Director of Corporate and Commercial Services

Author: 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 members to consider the contents of the report and supporting appendix detailing summaries of completed reviews since the last Committee meeting and progress against the current plan for 22/23.

2. Information

Audit Delivery for 2022/23

Recruitment

- 2.1 Recruitment is still proving to be problematic, with two vacancies remaining unfilled. Adverts are currently out for these roles at a higher point in the salary range and are also being advertised in a more audit specific advertising environment.

Work against the audit plan

- 2.2 Much of the focus of the team's work over the last few months has been to fully complete the 2021/22 plan to enable an opinion to be given that was not limited by scope. This was as a result of the resourcing problems that have been experienced over the course of the last year. The summaries in the

Appendix relate to all the pieces of work that were at draft stage or had not yet been completed by the date of the last Committee.

Work is now fully underway on the 2022/23 plan and while the team have not met the KPI for Quarter One, confidence remains high that the plan will be delivered on time for next year's opinion.

Fraud/Whistleblowing/Money Laundering

- 2.3 One whistleblowing referral has been received to date in 22/23 and is currently being investigated as a possible external fraud case.

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 internal audit annual opinion.

11. Background Documents

There are no background documents referenced in this report.

12. Appendices

Appendix 1 – Internal Audit Progress Report July 2022