

Report to: Governance and Audit Committee

Date: 13 October 2022

Subject: **Internal Audit Progress Report**

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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 1 detailing progress against the current plan for 22/23 and appendix 2 the current Quality Assurance and Improvement Plan.

2. Information

Audit Delivery for 2022/23

Recruitment

- 2.1 Recruitment is still proving to be problematic, with two vacancies remaining unfilled. While action is being taken to progress the recruitment, additional resource is being sought via procurement of external audit services to support delivery of the plan.

Work against the audit plan

- 2.2 As detailed in Appendix 1 work is now fully underway on the 22/23 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 particularly given the procurement currently underway to bring in some external resource. The

action that has been taken by the team in relation to the follow up of recommendations is also contained in Appendix 1.

Quality Assurance and Improvement Plan (QAIP)

- 2.3 The current QAIP is included at Appendix 2 and contains the remaining issues that came out of the last External Quality Assessment (EQA) conducted in 2019 along with any new areas identified from the self assessment against the standards at the end of 21/22.

Fraud/Whistleblowing/Money Laundering

- 2.4 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 progress update.

11. Background Documents

There are no background documents referenced in this report.

12. Appendices

Appendix 1 – Internal Audit Progress Report October 2022

Appendix 2 – Internal Audit Quality Improvement Plan 2022/23