

Report to: Governance and Audit Committee

Date: 16 October 2023

Subject: Internal Audit Progress Report

Director: Alan Reiss, Chief Operating Officer

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 the members of the committee to consider and note the progress report and supporting **Appendix**.

2. Information

Recruitment

- 2.1 The recruitment campaign held in July identified two new potential recruits, both were offered and accepted positions, but one has since withdrawn. Additionally, one of the Principal Auditors in the team resigned in August and we are, therefore, running a further recruitment campaign to replace both posts. Work is continuing on the broader assessment of the service and the resource required to deliver against the growing priorities of the organisation, the Committee will be kept updated on the progress of this reform work.

Work Against the New Audit Plan

- 2.2 Work has now completed for those reviews carried over into the 2023/24 audit plan and a significant number of the new reviews have also started. One report has been completed since the last update to Committee and is included in the progress update with a number of other reviews indicated as either in progress or at draft report stage. Without further positive recruitment, however, there is a real risk that the team will not be able to complete sufficient work before the end of the current plan year.

Fraud/Whistleblowing/Money Laundering

- 2.3 There have been six new referrals since the last update bringing the total to date for 2023/24 to seven and three investigations also carried forward from the previous year. Three of those cases have now concluded.

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