



Report to:	Governance and Audit Committee
Date:	11 January 2023
Subject:	Internal Audit Progress Report
Director:	Alan Reiss, Chief Operating Officer
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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 the members of the committee to consider and note the progress report and supporting Appendix.

2. Information

Recruitment

- 2.1 The latest recruitment campaign was successful with one new starter already in place and the remaining vacant post due to be filled in January. As previously advised the overall resource of the team has been subject to review and work has now completed on the broader assessment of the service and resource required to deliver against the growing priorities of the organisation. The draft business case prepared as a result is currently under consideration.

Work against the audit plan

- 2.2 Delivery against the plan remains a significant risk for the team but three reports have been completed since the last update to Committee. Summaries are included in the progress update, with a number of other reviews indicated as either in progress or at draft report stage.

- 2.3 One of the completed reviews has a minimal assurance rating and relates to an Adult Education Budget (AEB) provider review. This review is part of the rolling three-year cycle of AEB provider reviews, and the audit ratings are used to inform performance management of the providers by the AEB programme team.
- 2.4 The positive outcome to the latest round of recruitment should help to mitigate the risk to delivery of the plan, but due to the number of vacancies during the year, plus the need to focus on additional work a review of the plan has identified those areas that may need to be deprioritised and/or deferred to next year. These reviews are not as time sensitive as other planned audits and these proposed changes are reflected in the updated plan in the Appendix. Confidence remains high that sufficient work will have been carried out to allow delivery of the opinion.

Fraud/Whistleblowing/Money Laundering

- 2.5 There has been one new referral since the last update bringing the total to date for 2023/24 to eight and three investigations have now 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