

Audit Committee
25 January 2024

Internal Audit Update - Progress and Follow Up

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Portfolio: Finance

Ward(s) Affected: All

Purpose of the Report:

This report reviews the work performed by Internal Audit in delivering the Annual Internal Audit Plan for 2023/24 during the period 11 July 2023 to 31 December 2023, and details of outstanding internal audit recommendations.

Recommendations:

1. That members receive the progress report covering the completion of the internal audit plan of work, and details of outstanding internal audit recommendations.

1. Summary

- 1.1 This report reviews the work performed by Internal Audit in delivering the Annual Internal Audit Plan for 2023/24 and provides details of outstanding internal audit recommendations during the period 11 July to 31 December 2023.

2. Background

- 2.1 The Audit Committee receive updates on progress made against the annual internal audit plan and outstanding internal audit recommendations. This report forms part of the overall reporting requirements to assist the Council in discharging its responsibilities in relation to the internal audit activity.

3. Current position/findings

- 3.1 The final position in relation to the delivery of the Annual Internal Audit Plan 2023/24, and the position of outstanding internal audit recommendations, is shown in the report attached.

4. Proposed action

- 4.1 For the Audit Committee to review the final position relating to the completion of the Annual Internal Audit Plan for 2023/24 and outstanding internal audit recommendations.

5. Issues and Risks

- 5.1 **Resource implications** –there are no resource implications arising from this report.
- 5.2 **Legal implications** – there are no legal implications arising from this report.
- 5.3 **Equality implications** – there are no equality implications arising from this report.
- 5.4 **Environmental impact** – there are no impacts on the environment arising from this report.
- 5.5 **Crime and disorder** – there are no impacts upon crime and disorder arising from this report.
- 5.6 **Risks** – Failure to undertake the Annual Internal Audit Plan could result in the Head of Internal Audit not being able to provide an annual opinion. Reductions in Internal Audit coverage could permit on-going weaknesses in the internal control environment at the Council not being detected and reported upon.

6. Conclusion

- 6.1 The attached report provides the Council with the final position relating to the completion of the 2023/24 internal audit plan and any outstanding internal audit recommendations.

7. Recommendations

- 7.1 That Audit Committee receives the final progress report covering progress in delivering the internal audit plan of work for the 2023/24 financial year, and reviews responses to outstanding internal audit recommendations.

Background papers

None