

Internal Audit Progress Report

Purpose

- 1.1 The progress report attached at Appendix 1 provides the Committee with an overview of the output from Internal Audit assurance work for the period from 8th July 2023 to 20th September 2023.

Recommendations

- 2.1 To note the progress being made by Internal Audit on its work in 2023/24 outlined in the report at Appendix 1.
- 2.2 To review the control issues being raised by Internal Audit and management's response to the risks.
- 2.3 To review the progress being made by management in respect of the implementation of internal audit recommendations.

Reasons

- 3.1 The Audit and Governance Committee is responsible for providing assurance to the Council on the effectiveness of its governance arrangements, its risk management framework and the internal control environment. The work of Internal Audit supports the Committee in providing this assurance.

Supporting information

- 4.1 An internal audit plan needs to take account of changes in the Council's risks. The move to a rolling quarterly based internal audit plan has helped to achieve a more responsive approach to changes in risk.
- 4.2 A report on the progress against the 2023/24 internal audit plan is attached at Appendix 1.
- 4.3 Details of any risk accepted recommendations are usually covered in this report. However, due to the increased number, a separate report is included on this meeting's agenda for consideration by Committee.
- 4.4 The progress report also contains the latest position on the actions detailed in CMAP's Quality Assurance and Improvement Plan (QAIP). This can be found on pages 18 and 19 of Appendix 1.

Public/stakeholder engagement

5.1 None

Other options

6.1 None

Financial and value for money issues

7.1 None arising directly from this report.

Legal implications

8.1 None arising directly from this report.

Climate implications

9.1 None arising directly from this report.

Socio-Economic implications

10.1 None arising directly from this report.

Other significant implications

11.1 None

This report has been approved by the following people:

Role	Name	Date of sign-off
Legal Finance Service Director(s) Report sponsor Other(s)	Alison Parkin, Director of Finance	29 th Sept 2023

Background papers:	None
List of appendices:	Appendix 1 – Internal Audit Progress Report