

Subject:	Internal Audit Progress Report – Quarter 2 (1 July to 30 September 2021)		
Date of Meeting:	25 January 2022		
Report of:	Executive Director of Finance and Resources		
Contact Officer:	Mark Dallen (Audit Manager)		
	Name:	Russell Banks (Chief Internal Auditor)	Tel: 07795 336145 07824 362739
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Ward(s) affected:	All		

FOR GENERAL RELEASE**1. PURPOSE OF REPORT AND POLICY CONTEXT**

- 1.1 The purpose of this report is to provide Members with an update on all internal audit and counter fraud activity completed during quarter 2 (2021/22), including a summary of all key audit findings. The report also includes an update on the performance of the Internal Audit service during the period.

2. RECOMMENDATIONS

- 2.1 That the Committee note the report and consider any further action required in response to the issues raised.

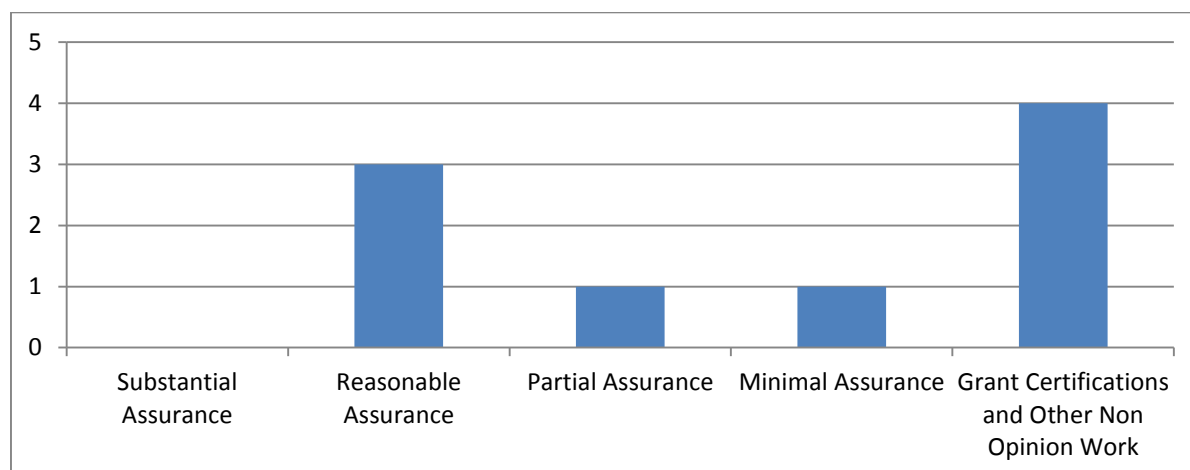
3. CONTEXT/ BACKGROUND INFORMATION

- 3.1 The current annual plan for internal audit is contained within the Internal Audit Strategy and Annual Plan 2021/22 which was approved by the Audit and Standards Committee on 9 March 2021.
- 3.2 This report provides an update on progress against that plan and includes a narrative summary of all audits that have been finalised in the quarter as well as details of counter fraud activity delivered during the period.

4. ANALYSIS AND CONSIDERATION OF ANY ALTERNATIVE OPTIONS

- 4.1 Full details of both the audit and non-audit work delivered during quarter 2 are detailed in Appendix 1, together with our progress against our performance targets.
- 4.2 The opinions given are summarised in the chart below. There was one minimal assurance, one partial assurance three reasonable assurance reports that were

finalised in the quarter. In addition there were four grant certifications which have been included under the category “Grant Certifications and Non Opinion work”.



4.3 Appendix 1 also provides details on the tracking of high priority actions.

5. COMMUNITY ENGAGEMENT AND CONSULTATION

5.1 None.

6. CONCLUSION

6.1 The Committee is asked to note the report.

7. FINANCIAL IMPLICATIONS

7.1 It is expected that the revised Internal Audit and Corporate Fraud Plan 2021/22 will be delivered within existing budgetary resources. Progress against the plan and action taken in line with actions support the robustness and resilience of the council’s practices and procedures in support of the council’s overall financial position.

Finance Officer Consulted: Name James Hengeveld Date: 23/12/21

8. LEGAL IMPLICATIONS

8.1 The Accounts and Audit Regulations 2015 require the Council to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards. This function is delegated to the Council’s Audit and Standards Committee, which reviews the level of work planned and completed by internal audit.

Lawyer Consulted: Victoria Simpson Date: 16/12/21

9. EQUALITIES IMPLICATIONS

9.1 There are no direct equalities implications.

10. SUSTAINABILITY IMPLICATIONS

10.1 There are no direct sustainability implications.

11. SOCIAL VALUE AND PROCUREMENT IMPLICATIONS

11.1 There are no direct social value and procurement implications.

12. OTHER IMPLICATIONS

12.1 None.

SUPPORTING DOCUMENTATION

Appendices:

A. Internal Audit Progress Report Quarter 2 - 2021/22.

Background Documents:

1. Internal Audit Strategy and Annual Audit Plan 2021/22.

