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**INTERNAL AUDIT PROGRESS REPORT**

To: Audit Committee

Date: 17<sup>th</sup> October 2022

From: Chief Internal Auditor

[X86]

1. **ISSUE**

1.1. To advise Members of the work of Internal Audit completed during the financial year to date, and the progress against the Internal Audit Plan.

2. **RECOMMENDATION**

2.1. That the Committee notes the progress made by Internal Audit in the delivery of the Audit Plan and the key findings.

3. **BACKGROUND / OPTIONS**

3.1. The role of Internal Audit is to provide the Audit Committee, and management, with independent assurance on the effectiveness of the internal control environment. Internal audit coverage is planned so that the focus is upon those areas and risks which will most impact upon the Council's ability to achieve its objectives.

3.2. At the time of reporting, 45% of assignments within the plan are either complete or in progress. This means that the service is on track for delivery of the annual plan. To date, one further audit report has been finalised (in relation to Safeguarding) and the key findings are summarised in Appendix 1.

3.3. Since the last Audit Committee update, seven actions arising from audit reports have been implemented by officers. There are 14 actions which remain overdue and are subject to ongoing follow up by Internal Audit.

3.4. The outcomes of the second of the Internal Audit team's rolling risk assurance reviews is incorporated within the progress report. This seeks to give assurance over the basis for the scoring assigned within the risk register and the reliance on these key controls to manage the Council's risks.

4. **ARGUMENTS / CONCLUSIONS**

4.1. The attached report (Appendix 1) informs the Committee on progress to date against the Audit Plan.

5. **FINANCIAL IMPLICATIONS / EQUALITY IMPACT ASSESSMENT**

5.1. There are no additional financial implications arising from this report. Equality and Carbon Impact Assessments are not required.

6. **APPENDICES**

- Appendix 1 – Internal Audit Update Report – October 2022

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**Background Documents**

None

**Location**

Internal Audit,  
Room 207  
The Grange  
Ely

**Contact Officer**

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