

AUDIT AND RISK COMMITTEE

27 March 2024

INTERNAL AUDIT PROGRESS REPORT

Report of the Chief Internal Auditor

Strategic Aim	All		
Exempt Information	No		
Cabinet Member(s) Responsible:	Cllr A Johnson, Deputy Leader and Portfolio Holder for Governance and Resources		
Contact Officer(s): Name/Job Title	Rachel Ashley-Caunt, Chief Internal Auditor	07799 217378	Rashley-caunt@rutland.gov.uk
Ward Councillors	N/A		

1 SUMMARY AND RECOMMENDATIONS

1.1 Summary

1.2 To provide an update on the progress made in delivering the 2023/24 Internal Audit plan.

1.3 Recommendations

1. The Committee notes the Internal Audit update report (Appendix A).

1.4 Reasons for Recommendations

1.4.1 The latest update report, provided in Appendix A, includes the 2023/24 Internal Audit plan and progress made to date. The Committee plays an important role in the oversight of Internal Audit work.

2 REPORT

2.1 Delivery of Internal Audit plan

2.1.1 The 2023/24 Internal Audit plan was approved by the Audit and Risk Committee in March 2023, in line with the Public Sector Internal Audit Standards. The development of the plan was informed by consultation with the Committee and senior management and was designed to provide risk-based coverage.

2.1.2 The progress made to date in delivering the 2023/24 audit plan is set out in Appendix A. At the time of reporting, 100% of the planned assignments are underway or complete. The outcomes of completed audits are reported to the Audit and Risk Committee throughout the financial year.

2.2 Implementation of Recommendations

2.1.3 2.2.1 Internal Audit request that officers provide updates on all open audit actions on a monthly basis.

2.2.2 There are 29 actions which are overdue for completion. There is currently one action rated as 'High' priority which has been overdue for implementation by more than three months – as such, full details of this action is provided in Appendix C.

2.3 Options Considered

2.3.1 The Committee is asked to note the report. No alternative options are proposed.

2.4 Background

2.4.1 The 2023/24 Internal Audit plan was approved by the Audit and Risk Committee in March 2023.

2.5 Consultation

2.5.1 No formal consultation required.

3 IMPLICATIONS OF THE RECOMMENDATION

3.1 FINANCIAL IMPLICATIONS

3.1.1 This section has been approved by (member of Finance Team)

3.1.2 There are no financial issues arising directly from this Report.

3.2 LEGAL IMPLICATIONS

3.2.1 This section has been approved by (member of Legal Services)

3.2.2 There are no legal implications arising directly from this Report.

3.3 Risk Management Implications

3.3.1 The Internal Audit plan should provide assurance over the Council's management of risk and its internal control framework.

3.4 DATA PROTECTION IMPLICATIONS

3.4.1 A Data Protection Impact Assessments (DPIA) has not been completed because there are no identified risks or issues to the rights and freedoms of individuals.

3.5 EQUALITY IMPLICATIONS

3.5.1 An Equality Impact Assessment (EqIA) has not been completed as this is not required for this Report.

3.6 COMMUNITY SAFETY IMPLICATIONS

- 3.6.1 The Council has a duty in accordance with S17 Crime and Disorder Act 1988, when exercising its functions, to have due regard to the likely effect of that exercise of those functions on and the need to do all that it reasonably can to prevent crime and disorder in its area (including anti-social behaviour).
- 3.6.2 This duty has been considered and there are no community safety implications relating to the recommendations.

3.7 HEALTH AND WELLBEING IMPLICATIONS

- 3.7.1 There are no health and wellbeing implications.

3.8 ENVIRONMENTAL AND CLIMATE CHANGE IMPLICATIONS

- 3.8.1 On 11 January 2021 Rutland County Council acknowledged that it was in a climate emergency. The Council understands that it needs to take urgent action to address it.
- 3.8.2 There are no environmental and climate change implications of the Recommendations.

3.9 PROCUREMENT IMPLICATIONS

- 3.9.1 There are no procurement implications.

3.10 HR IMPLICATIONS

- 3.10.1 There are no HR implications.

4 BACKGROUND PAPERS

- 4.1 None.

5 APPENDICES

- 5.1 Appendix A: Internal Audit Update Report
- 5.2 Appendix B: Implementation of Audit Recommendations
- 5.3 Appendix C: 'High' priority recommendations overdue by more than three months
- 5.4 Appendix D: Customer satisfaction
- 5.5 Appendix E: Limitations and responsibilities

An Accessible Version of this Report is available upon request – Contact 01572 722577.