

AUDIT AND RISK COMMITTEE

26 April 2022

INTERNAL AUDIT UPDATE

Report of the Head of Internal Audit

Strategic Aim:	All	
Exempt Information	No	
Cabinet Member(s) Responsible:	Cllr K Payne, Portfolio Holder for Finance, Governance and Performance, Change and Transformation	
Contact Officer(s):	Rachel Ashley-Caunt, Chief Internal Auditor	Tel: 07824 537900 rashley-caunt@rutland.gov.uk
Ward Councillors	N/A	

DECISION RECOMMENDATIONS

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

1 PURPOSE OF THE REPORT

- 1.1 To update Members on the progress made in delivering the 2021/22 Annual Audit Plan and outcomes from audit assignments completed since the last Committee meeting.

2 BACKGROUND AND MAIN CONSIDERATIONS

2.1 Update on Delivery of Internal Audit Plan

- 2.1.1 The progress made to date in delivering the 2021/22 audit plan is set out in Appendix A. At the time of reporting, 95% of the audit plan is at either draft or final reporting stages.

2.2 Implementation of Recommendations

- 2.2.1 Internal Audit request that officers provide updates on all open audit actions on a monthly basis.
- 2.2.2 There are currently no actions rated as 'Medium' or 'High' priority which are overdue

for implementation.

- 2.2.3 It is standard practice for any audit reports receiving lower than Satisfactory Assurance opinions to be presented to the Audit and Risk Committee in full. To date, no such reports have been finalised from the 2021/22 Audit Plan.

3 CONSULTATION

- 3.1 No formal consultation required.

4 ALTERNATIVE OPTIONS

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

5 FINANCIAL IMPLICATIONS

- 5.1 There are no financial implications directly arising from this report.

6 LEGAL AND GOVERNANCE CONSIDERATIONS

- 6.1 The Audit and Risk Committee is responsible for oversight of the work of Internal Audit including approving the annual Audit Plan and satisfying itself that the plan provides assurance over the Council's control framework and key risks. It is also responsible for gaining assurance that internal audit is complying with internal audit standards.

- 6.2 There are no legal implications arising from this report.

7 DATA

- 7.1 A Data Protection Impact Assessment (DPIA) has not been completed because there are no risks/issues to the rights and freedoms of natural persons.

8 EQUALITY IMPACT ASSESSMENT

- 8.1 There are no equality implications

9 COMMUNITY SAFETY IMPLICATIONS

- 9.1 There are no community safety implications

10 HEALTH AND WELLBEING IMPLICATIONS

- 10.1 There are no health and wellbeing implications.

11 CONCLUSION AND SUMMARY OF REASONS FOR THE RECOMMENDATIONS

- 11.1 The latest update report, provided in Appendix A, details the findings of recent Internal Audit work and any weaknesses in the control environment highlighted by these reviews, and provides an overview of the performance of the Internal Audit team and the implementation of actions by management. The Committee plays an important role in the oversight of Internal Audit work.

12 BACKGROUND PAPERS

12.1 There are no additional background papers to the report

13 APPENDICES

13.1 Appendix A: Internal Audit Update Report

13.2 Appendix B: Implementation of Audit Recommendations

13.3 Appendix C: Customer satisfaction statistics

13.4 Appendix D: Limitations and responsibilities

Large Print or Braille Version of this Report is available upon request – Contact 01572 722577

