Report No: 154/2022
PUBLIC REPORT

AUDIT AND RISK COMMITTEE

27 September 2022

INTERNAL AUDIT UPDATE

Report of the Chief Internal Auditor

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: 07799 217378 rashley-caunt@rutland.gov.uk
Ward Councillors	N/A	

DECISION RECOMMENDATIONS
That the Committee: 1) 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 2022/23 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 2022/23 audit plan is set out in Appendix A. At the time of reporting, 30% of the audit plan either complete or in progress.

2.1.2 There has been one amendment to the Audit Plan for 2022/23. This was approved by the s151 Officer and Chair of Audit and Risk Committee, under the approved delegation. The audit of SEND has been postponed to 2023/24 and the audit days have been reallocated to an audit of Performance Management.

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 'High' priority which are overdue for implementation. There are eight actions of 'Medium' or 'Low' priority which are overdue for completion.

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 2022/23 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: Limitations and responsibilities

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