

AUDIT AND RISK COMMITTEE

21 March 2023

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

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

1 PURPOSE OF THE REPORT

- 1.1 To update the Committee 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, 100% of the audit plan is either complete or in progress. The outcomes of completed audits are summarised in the report at Appendix A. Also included is the outcome of the second of the rolling reviews of entries on the Strategic Risk Register, which seek to provide assurance over the existence and operation of the controls lists on the risk entries.

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 14 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.

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: Rolling risk review findings

13.3 Appendix C: Implementation of Audit Recommendations

13.4 Appendix D: 'High' priority recommendations overdue by more than three months

13.5 Appendix E: Customer satisfaction statistics

13.6 Appendix F: Limitations and responsibilities

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