

AUDIT AND RISK COMMITTEE

5 December 2023

INTERNAL AUDIT UPDATE

Report of the Chief Internal Auditor

Strategic Aim:	All		
Exempt Information	No		
Cabinet Member(s) Responsible:	Cllr A Johnson, Portfolio Holder for Resources		
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 provide an update on the progress made in delivering the 2023/24 Internal Audit plan.

2 BACKGROUND AND MAIN CONSIDERATIONS

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, 59% of the planned assignments are underway or complete. The outcomes of completed audits will be reported to the Audit and Risk Committee throughout the financial year.

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 18 actions which are overdue for completion. There is currently two action rated as 'High' priority which have been overdue for implementation by more than three months – as such, full details of these actions are provided in Appendix C.

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, 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.

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

13.6 Appendix F: Limitations and responsibilities

Large Print or Braille Version of this Report is available upon request – Contact 01572 72257