

SUBJECT: INTERNAL AUDIT PROGRESS REPORT

DIRECTORATE: CHIEF EXECUTIVE AND TOWN CLERK

REPORT AUTHOR: AMANDA STANISLAWSKI, AUDIT MANAGER

1. Purpose of Report

- 1.1 To present the Internal Audit Progress Report to the Audit Committee, incorporating the overall position reached so far, and summaries of the outcomes of audits completed during the period.

2. Background

- 2.1 The Internal Audit progress report attached (Appendix A) covers the following areas:-
- Progress against the plan
 - Summary of Audit work
 - Current areas of interest relevant to the Audit Committee
- 2.2 The report highlights progress against the audit plan up to 19th February 2024.

3. Progress Report

- 3.1 Two reports have been issued since the previous Progress Report in December. These include Creditors (Substantial) and Insurance (Substantial).
- 3.2 We have completed 63% of the revised plan so far. There still remains one vacancy within the team and we will continue to deliver the 2023/24 Audit Plan using both internal and external resources. We remain on track to complete sufficient work in time for the Annual report.
- 3.3 The performance of the team has been affected by the reduction in staff and the increase in workload for the recruitment processes. This has led to delays in completing audits which have also been impacted by delays in receiving management responses and information from auditees.

4. Organisational Impacts

4.1 Finance (including whole life costs where applicable)

There are no direct financial implications arising as a result of this report.

4.2 Legal Implications including Procurement Rules

There are no direct legal implications arising as a result of this report.

4.3 Equality, Diversity and Human Rights

The Public Sector Equality Duty means that the Council must consider all individuals when carrying out their day-to-day work, in shaping policy, delivering services and in relation to their own employees.

It requires that public bodies have due regard to the need to:

- Eliminate discrimination
- Advance equality of opportunity
- Foster good relations between different people when carrying out their activities

There are no direct E and D implications arising as a result of this report.

5. Recommendation

- 5.1 Committee is asked to review and comment on the content of the latest Internal Audit Progress Report.

Is this a key decision? No

Do the exempt information categories apply? No

Does Rule 15 of the Scrutiny Procedure Rules (call-in and urgency) apply? No

How many appendices does the report contain? One

List of Background Papers: None

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