

Report to Audit Committee

Subject: Internal Audit Progress Report

Date: 14 March 2023

Author: Charlotte Thomas – Internal Audit Manager (BDO)

Purpose

To summarise the outcome of the internal audit activity completed by the BDO Internal Audit Team for the period January 2023 to March 2023.

Recommendation(s):

THAT:

- 1) Members receive the report and note actions taken or to be taken**

1. Background

- 1.1 The Internal Audit Plan for 2022/23 was approved by the Audit Committee on 15 March 2022. The progress report provides a summary update on the reports issued in final by BDO in the period January to March 2023, and highlights associated key findings. In addition, the report identifies the work underway within the 2022/23 approved internal audit plan and the schedule in which we anticipate presenting the final reports to the Audit Committee over the year.

2. Proposal

- 2.1 The BDO Internal Audit Progress Report explains that three internal audit reports have been finalised since 17 January 2023:

Internal Audit Plan 2022/23:

- Cyber Security (presented as a separate exempt report)
- Remote Working

Internal Audit Plan 2021/22:

- Contract Management and Procurement.

3. Financial Implications

3.1 The Internal Audit Plan is delivered within the approved budgets.

4. Legal Implications

4.1 There are no legal implications arising directly from this report.

5. Equalities Implications

5.1 There are no equalities implications arising directly from this report.

6. Carbon Reduction/Environmental Sustainability Implications

6.1 There are no carbon reduction/environmental sustainability implications arising directly from this report.

7. Appendix

7.1 BDO Internal Audit Progress Report March 2023.

Statutory Officer approval

**Approved by the Chief Financial Officer
Date: 6 March 2023**

**Approved by the Monitoring Officer
Date: 6 March 2023**