

Report to Audit Committee

Subject: Internal Audit Progress Report

Date: 24 July 2023

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Purpose

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

Recommendation(s):

THAT:

- 1) Members to note the Internal Audit Progress Report detailing the delivery of the 2022/23 Internal Audit Plan and the commencement of work for the 2023/24 Internal Audit Plan.**
- 2) Members to note the Business Continuity and Emergency Planning Internal Audit Report.**

1. Background

- 1.1 The Internal Audit Plans for 2022/22 and 2023/24 were approved by the Audit Committee on 15 March 2022 and 14 March 2023 respectively. The progress report provides a summary update of the work undertaken by BDO for 2022/23. In addition, the report identifies the work underway within the 2023/24 approved internal audit plan and the schedule in which we anticipate presenting the final reports to the Audit Committee over the year.
- 1.2 BDO have undertaken a review of the Council's Business Continuity and Emergency Planning internal audit report where we have provided Moderate assurance on the control design and Limited assurance on the control effectiveness.

2. Proposal

- 2.1 Since the last Audit Committee meeting, the Business Continuity Planning Report has been finalised, with an opinion of Moderate for control design

and Limited for control effectiveness. The following work is being delivered and it is anticipated that these will be presented to the next Audit Committee in September 2023:

2022/23 Internal Audit Plan

- Main Financial Systems
- Workforce Strategy
- Counter Fraud and Corruption Strategy
- Additional review of financial systems

2023/24 Internal Audit Plan

- Project and Programme Management
- Health and Safety.

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. Appendices

7.1 BDO Internal Audit Progress Report - July 2023

7.2 Business Continuity and Emergency Planning Internal Audit Report