

## **Report to Audit Committee**

**Subject:** Internal Audit Progress Report

**Date:** 19 September 2023

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### **Purpose**

To summarise the outcome of internal audit activity completed by the BDO Internal Audit Team for the period July to September 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 Workforce Strategy Internal Audit Report.**

### **1. Background**

- 1.1 The Internal Audit Plans for 2022/23 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 and our opinion for each review. In addition, the report identifies the progress of the review that are in fieldwork or report stage for 2023/24 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 Workforce Strategy, providing Moderate assurance on the control design and Limited assurance on the control effectiveness.

### **2. Proposal**

- 2.1 Since the last Audit Committee meeting, three reports have been finalised (Workforce Strategy, Main Financial Systems and Council Tax and NNDR). There is one review for 2022/23 that is in progress (Corruption and Counter Fraud Strategy) where a draft report has been prepared for

management. Work has commenced on the 2023/24 audit plan, with three reviews in the fieldwork phase and one review where we have issued a draft report to management. We anticipate that these will be presented at the next Audit Committee in December 2023:

2022/23 Internal Audit Plan

- Counter Fraud and Corruption Strategy
- Additional review of financial systems

2023/24 Internal Audit Plan

- Project and Programme Management
- Health and Safety
- Safeguarding
- GDPR Information and Governance.

**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 - September 2023

7.2 Workforce Strategy Internal Audit Report