

Report to Audit Committee

Subject: Internal Audit Progress Report

Date: 12 December 2023

Author: Gurpreet Dulay – Internal Audit Partner (BDO)

Purpose

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

Recommendation(s):

THAT:

- 1) Members to note the progress of the delivery against the 2023/24 Internal Audit Plan, including the Executive Summary for the following audit reports: Project and Programme Management, Health and Safety and Safeguarding.**
- 2) Members to note the Safeguarding Internal Audit Report.**

1. Background

- 1.1 The Internal Audit Plans for 2023/24 was approved by the Audit Committee on 14 March 2023. The progress report provides a summary update of the work undertaken by BDO 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 Safeguarding arrangements, providing Limited assurance on the control design and control effectiveness.

2. Proposal

- 2.1 Since the last Audit Committee meeting, three reports have been finalised (Project and Programme Management, Health and Safety, and Safeguarding). There is one review for 2022/23 that is in progress (Corruption and Counter Fraud Strategy) where we are working with management to finalise the fieldwork phase of the review. We have also

commenced our fieldwork for the Community Health and Well-being and Generating External Income reviews which we anticipate will be presented at the next Audit Committee in March 2024.

3. Financial Implications

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

4. Legal Implications

4.1 The Accounts and Audit Regulations 2015 require authorities to undertake effective internal audit to evaluate the effectiveness of risk management, control and governance processes. This report provides the annual position of internal audit for 2023/24 and is provided to Committee in accordance with the Council's Constitution and delegations contained therein.

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 - December 2023

7.2 Safeguarding Internal Audit Report