

Report to: **Audit Committee**

Date: **29 March 2022**

By: **Interim Chief Operating Officer**

Title of report: **Internal Audit Progress Report – Quarter 3 (01/10/21 – 31/12/21)**

Purpose of report: **To provide Members with an update on all internal audit and counter fraud activity completed during the quarter, including a summary of all key findings. To also provide an update on the performance of the internal audit service during the period.**

RECOMMENDATIONS

Members are asked to:

1. note the report and consider any further action required in response to the issues raised.
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1. Background

1.1 This progress report covers work completed between 1 October 2021 and 31 December 2021.

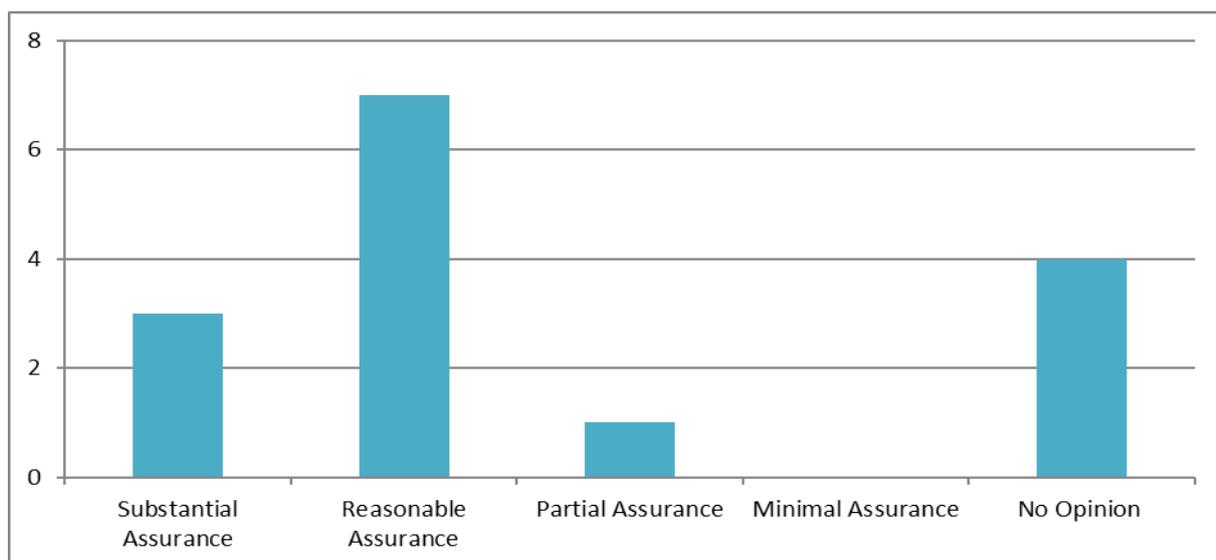
2. Supporting Information

2.1 The current annual plan for internal audit is contained within the Internal Audit Strategy and Annual Plan 2021-22 which was approved by Audit Committee on 26 March 2021.

3. Conclusion and Recommendations

3.1 Key audit findings from final reports issued during Quarter 3 are summarised in Annexe A.

3.2 Overall, of the eleven formal audits finalised during the quarter, in which a formal audit opinion was given, three received opinions of 'substantial assurance', seven received opinions of 'reasonable assurance' (two of which were schools) and one received 'partial' assurance'. There were no opinions of 'minimal assurance'.



3.3 Although the same range of internal audit opinions is issued for all audit assignments (where an opinion is relevant), it is necessary to also consider the level of risk associated with each area under review when drawing an opinion on the Council's overall control environment. **Taking into account these considerations, the Chief Internal Auditor continues to be able to provide assurance that the Council has in place an effective framework of governance, risk management and internal control.**

3.4 The overall conclusion above has, therefore, been drawn based on all audit work completed in the year to date and considers the management response to audit findings and the level of progress in subsequent implementation. This is something which will continue to be monitored and reported on throughout the year.

3.5 Formal follow up reviews continue to be carried out for all audits where 'minimal assurance' opinions have been given and for higher risk areas receiving 'partial assurance'.

3.6 Progress against our performance targets (focussing on a range of areas relating to our service) can also be found in Annexe A (section 5).

PHIL HALL
Interim Chief Operating Officer

Contact Officers: Russell Banks, Orbis Chief Internal Auditor, Tel: 07824 362739
Nigel Chilcott, Audit Manager, Tel: 07557 541803

BACKGROUND DOCUMENTS:

Internal Audit Strategy and Annual Plan 2021-22