

Report to: **Audit Committee**

Date: **29 September 2023**

By: **Chief Operating Officer**

Title of report: **Internal Audit Progress Report – Quarter 1 (01/04/23 – 30/06/23)**

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.**

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**RECOMMENDATIONS: Committee Members are recommended 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 April 2023 and 30 June 2023.

**2. Supporting Information**

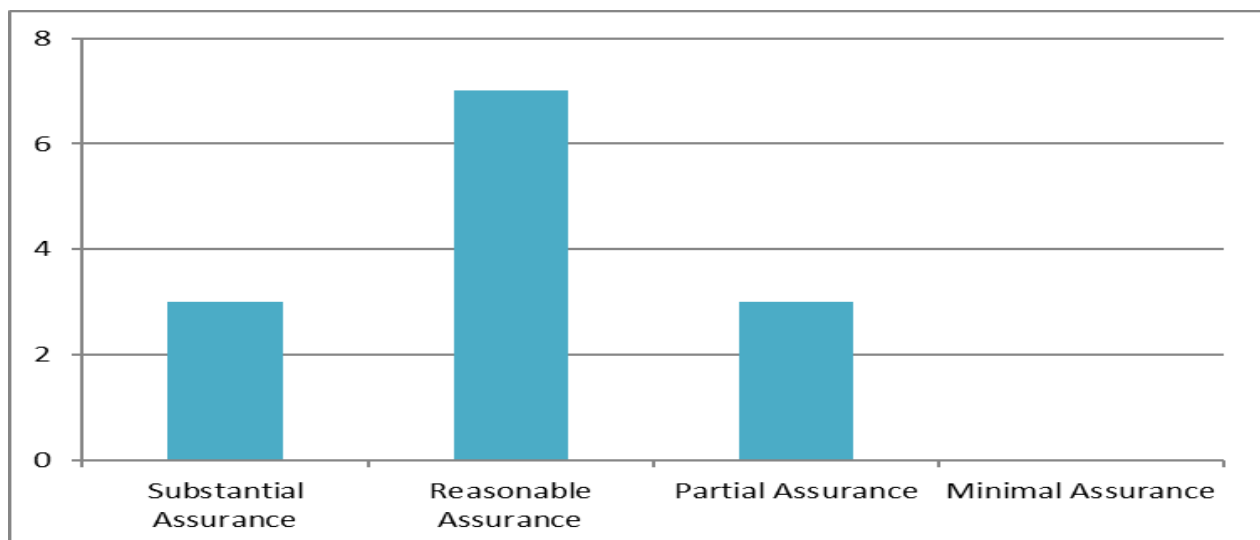
2.1 The current annual plan for internal audit is contained within the Internal Audit Strategy and Annual Plan 2023-24 which was approved by Audit Committee on 31 March 2023.

**3. Conclusion and Recommendations**

3.1 Key audit findings from final reports issued during Quarter 1 are summarised in Annexe A.

3.2 Overall, of the thirteen formal audits finalised during the quarter in which a formal audit opinion was given, three received an opinion of 'substantial assurance', seven received opinions of 'reasonable assurance' and three received partial assurance (one of which was a school).

Graph to show assurance levels of formal audits completed in Quarter 1



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.

3.5 Progress against our performance targets (focussing on a range of areas relating to our service) can also be found in Annexe A (section 5). All of these are rated as green and on track.

**ROS PARKER**  
**Chief Operating Officer**

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BACKGROUND DOCUMENTS:

None