

Report to: **Audit Committee**

Date of Meeting: **7 March 2024**

Report Title: **Internal Audit Progress Report – Quarter 3 (Oct 2023 – Dec 2023)**

Report By: **Mark Winton, Chief Internal Auditor**

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.

Recommendation(s)

The Committee is recommended to:

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

Reasons for Recommendations

- i) To comply with the requirements set out in the Public Sector Internal Audit Standards 2013 (amended April 2017).
 - ii) To support the committees responsibilities for assessing the effectiveness of the internal control environment and the effectiveness of the internal audit service.
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Introduction and Background

This progress report covers work completed between October 2023 and December 2023 against the Indicative Programme of Work, contained within the Internal Audit Strategy approved by this Committee on 17th August 2023.

Relevant Policy / Professional Standards

1. Internal Audit follows the mandatory standards set out in the Public Sector Internal Audit Standards (PSIAS) published by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Chartered Institute of Internal Auditors.

Timetable of Next Steps

2. Please include a list of key actions and the scheduled dates for these:

Action	Key milestone	Due date (provisional)	Responsible
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Wards Affected

None.

Implications

Please identify if this report contains any implications for the following:

Equalities and Community Cohesiveness	No
Crime and Fear of Crime (Section 17)	No
Risk Management	Yes
Environmental Issues	No
Economic/Financial Implications	Yes
Human Rights Act	No
Organisational Consequences	No
Local People's Views	No
Anti-Poverty	No
Climate Change	No

Additional Information

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Officer to Contact

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