

Committee: Audit and Scrutiny	Date: 15 November 2022
Subject: Internal Audit Progress Report 2022/23	Wards Affected: All
Report of: Jacqueline Van Mellaerts, Corporate Director (Finance & Resources) and Section 151 Officer	Public
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Summary

This report is intended to inform the Audit and Scrutiny Committee of progress made against the 2022/23 internal audit plan.

No reports have been finalised since the last Committee.

Main Report

Introduction and Background

1. This report is intended to inform the Audit and Scrutiny Committee of progress made against the 2022/23 internal audit plan. It summarises the work internal audit have done, together with their assessment of the systems reviewed and the recommendations they have raised.
2. Their work complies with Public Sector Internal Audit Standards. As part of their audit approach, they have agreed terms of reference for each piece of work with the risk owner, identifying the headline and sub-risks, which have been covered as part of the assignment. This approach is designed to enable them to give assurance on the risk management and internal control processes in place to mitigate the risks identified.
3. The Audit Committee approved the 2022/23 outline summary audit plan in July 2022 and the full audit plan was presented as a separate agenda item for the Audit and Scrutiny Committee meeting in September 2022 and November 2022. The progress against plan is reported at every Audit and Scrutiny Committee during 2022/23.

Issue, Options and Analysis of Options

4. No reports have been finalised since the last Committee, with work in progress on two audits and planning being carried out for the remaining 2022/23 audits. The lack of progress on audits reports is due to officers not having the capacity to respond to internal audit requests for information.

10. A Summary of outstanding Recommendations from previous audits are included in Appendix A – Follow up report.
11. This is regularly monitored by Senior Officers and will be followed up again ahead of the next Audit and Scrutiny Committee, along with other recommendations due.

Consultation

Not applicable.

References to Corporate Strategy

To ensure the Council is effective and efficient by delivering services that are value for money and meet the needs of our residents.

Implications

Financial Implications

Name/Title: Jacqueline Van Mellaerts, Corporate Director (Finance & Resources) and Section 151 Officer.

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There are no direct financial implications arising from this report.

Legal Implications

Name & Title: Claire Mayhew, Corporate Manager (Democratic Services) and Deputy Monitoring Officer

Tel & Email: 01277 312500/claire.mayhew@brentwood.gov.uk

There are no legal implications arising from this report.

Economic Implications

Name/Title: Phil Drane, Director of Place

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There are no direct economic implications arising from this report.

Background Papers

None

Appendices to this report

Appendix A: Internal Audit Follow Up Report