

Thursday, 27 October 2022

Report of the Audit Manager

Quarterly Internal Audit Progress Report - Quarter 2 2022/23

Exempt Information

None.

Purpose

To provide Audit & Governance Committee with internal audit's progress report for period to 30 September 2022.

Recommendations

That the Committee notes Internal Audit's Quarterly Report (Appendix 1), which includes results up to 30 September 2022.

Executive Summary

The Accounts and Audit Regulations 2015 require councils to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account Public Internal Audit Standards and guidance.

Progress during Quarter 2 of 2022/23 is contained and detailed in **Appendix 1** to this report. The performance against target of 39% completion of the audit plan is currently 28%. Following comments received from this committee **Appendix 1** includes a profile of the work to be completed quarter by quarter. However, as outlined at the Audit & Governance Committee in August 2022 we have been required to undertake significant assurance work during this period together with a planned approach to obtain general auditor services.

As of September 2022 we have procured general auditor services through a NHS Framework Agreement and BDO are currently scheduling and holding audit briefing and scoping meetings with the relevant managers. This will accelerate the completion of the remaining audits during quarter 3 – with a forecast completion rate at 31st December of 75% compared to the profiled 83%.

As part of Internal Audit's compliance with the Public Sector Internal Audit Standards we are required to undertake an external quality assessment every 5 years. Following discussions with a number of suppliers of these services we have provided Business Risk Services with the external quality assessment which will be carried out towards end of Q3 and beginning of Q4 2022/2023. To facilitate this a meeting with the supplier is being held in early October 2022 to discuss the approach and documentary requirements.

Options Considered

Not applicable.

Resource Implications

None.

Legal/Risk Implications Background

Failure to report would lead to non-compliance with the requirements of the Annual Governance Statement and the Public Internal Audit Standards.

Equalities Implications

None.

Environment and Sustainability Implications (including climate change)

None.

Background Information

None.

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List of Background Papers

Appendices

Appendix 1 – Internal Audit Progress Report including progress to 30 September 2022.