



Report to:	Audit Panel
Date:	Tuesday, 21 November 2023
Reporting Officer:	Carol McDonnell – Head of Assurance
Subject:	Internal Audit Progress Report to October 2023
Report Summary:	This report provides an update on Internal Audit’s progress against the Internal Audit Plan as at 31 October 2023.
Recommendations:	That the Panel note the progress report at Appendix 1 .
Corporate Plan:	Internal Audit work is linked to the Council’s corporate priorities. Internal Audit activity seeks to support the Council in the delivery of the Corporate Plan.
Policy Implications:	Delivery of an effective risk based Internal Audit plan provides assurance that the Council’s policy framework is sufficient and operating effectively.
Financial Implications: (Authorised by the statutory Section 151 Officer & Chief Finance Officer)	There are no financial implications directly associated with this report.
Legal Implications: (Authorised by the Borough Solicitor)	<p>A properly functioning Internal Audit supports the Director of Resources (Section 151) in discharging their statutory responsibilities under:</p> <ul style="list-style-type: none"> • S151 of the Local Government Act 1972 – to ensure the proper administration of financial affairs. • Section 114 of the Local Government Act 1988 – to ensure the Council’s expenditure is lawful. • The Accounts and Audit Regulations 2015 – the Council must undertake an adequate and effective Internal Audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal audit standards or guidance.
Risk Management:	Delivery of a risk based audit plan gives the Panel assurance that the Council’s most material / significant risks are being managed.
Access to Information:	The background papers can be obtained from the author of the report.
Background Information:	The background papers relating to this report can be inspected by contacting Carol McDonnell, Head of Assurance :
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