

REPORT TITLE: INTERNAL AUDIT QUARTLY REPORT 4- JANUARY 2024 to MARCH 2024

Meeting:	Corporate Governance & Audit Committee
Date:	10 May 2024
Cabinet Member (if applicable)	
Key Decision Eligible for Call In	No No – Information report
Purpose of Report To provide a report of Internal Audit activity during the final quarter of 2023/24	
Recommendations <ul style="list-style-type: none"> • That the report be noted • The Committee determine if any action is required as a result of this report Reasons for Recommendations <ul style="list-style-type: none"> • This provides information about activity of internal audit in this period, and the level assurance in the organisation. There may be issues identified which the Committee feels merits further work. 	
Resource Implications: <ul style="list-style-type: none"> • None from this report, other than the potential costs or savings from implementing recommendations 	
Date signed off by <u>Strategic Director</u> & name. Is it also signed off by the Service Director for Finance? Is it also signed off by the Service Director for Legal Governance and Commissioning?	Not applicable

Electoral wards affected: all

Ward councillors consulted: none

Public or private: public with a private appendix

The appendix to this report is recommended for consideration in private because the information contained in it is exempt information within part 1 of Schedule 12A of the Local Government Act 1972 namely that the report contains information relating to the financial or

business affairs of any particular person (including the authority holding that information). The public interest in maintaining the exemption outweighs the public interest in disclosing the information and providing greater openness in the Council's decision making.

Has GDPR been considered? yes

1. Executive Summary

The Council has to have an Internal Audit function. Each quarter Internal Audit reports on its activity.

2. Information required to take a decision

The information required is included in the attached report.

3. Implications for the Council

Having an effective internal audit function, as a part of a strong assurance and governance framework is important for the Council. Implementing audit findings should help to improve internal control, assurance and or governance.

3.1 Working with People

No directly applicable.

3.2 Working with Partners

No directly applicable.

3.3 Place Based Working

No directly applicable.

3.4 Climate Change and Air Quality

No directly applicable.

3.5 Improving outcomes for children

No directly applicable.

3.6 Financial Implications

Refers in part to improving strategic and operational financial controls.

3.7 Legal Implications

No directly applicable.

3.8 Other (e.g. Risk, Integrated Impact Assessment or Human Resources)

Implementation of internal audit recommendations should improve overall control arrangements and promote good governance.

4. Consultation

There have been discussions with Executive Leadership Team (ELT)

5. Engagement

ELT have seen and are aware of the content of this report

6. Options

Not applicable

7. Next steps and timelines

Contributes to the Annual Internal Audit report.

8. Contact officer

Martin Dearnley Head of Audit & Risk.

9. Background Papers and History of Decisions

None.

10. Appendices

Private appendix

11. Service Director responsible

The Head of Risk & Internal Audit holds responsibility for the planning, operation and reporting by Internal Audit.

The statutory officers with a responsibility for overseeing the internal audit function are Julie Muscroft Service Director for Legal Governances & Commissioning
Isabel Brittain / Kevin Mulvaney Service Director for Finance