

PERTH AND KINROSS COUNCIL

AUDIT & RISK COMMITTEE

7 DECEMBER 2022

INTERNAL AUDIT UPDATE

Report by Chief Internal Auditor
(Report No. 22/301)

1. PURPOSE

- 1.1 This report presents a summary of Internal Audit's work undertaken as part of the Internal Audit Plans for 2021/22 and 2022/23.

2. RECOMMENDATION

- 2.1 It is recommended that the Committee notes progress with Internal Audit activity.

3. STRUCTURE OF REPORT

- 3.1 This report is structured over the following sections:

- Section 4: Background
- Section 5: Progress Update
- Appendix

4. BACKGROUND

- 4.1 The Public Sector Internal Audit Standards (PSIAS) require that the Chief Internal Auditor reports periodically to the Audit Committee on internal audit activity and on performance relative to the approved plan.
- 4.2 Work has continued on assignments from Perth & Kinross Council's Internal Audit Plans. In addition, work has continued to be undertaken in connection with the Internal Audit provision for the Integration Joint Board.
- 4.3 Work has commenced to support the forthcoming National Fraud Initiative exercise, with all relevant datasets having been uploaded in preparation for the release of data matches for investigating to commence in January 2023.
- 4.4 The team are also involved with a whistleblowing disclosure. If there are any control issues highlighted as a result of this investigation, these will be considered for reporting to a future meeting of the Audit & Risk Committee.

5. PROGRESS UPDATE

- 5.1 The Service has been successful in recruiting to the Senior Auditor post and the scheduling of assignments from the Internal Audit Plan is being reviewed accordingly.
- 5.2 Appendix 1 shows the status of audits arising from the Internal Audit Plans, together with those assignments which will continue into 2022/23.

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APPENDICES

- Appendix 1 Internal Audit Activity