

AUDIT & RISK COMMITTEE

27 SEPTEMBER 2022

INTERNAL AUDIT UPDATE

Report by Chief Internal Auditor
(Report No 22/243)

1. PURPOSE

- 1.1 This report presents a summary of Internal Audit's work undertaken as part of the Internal Audit Plans for 2020/21 and 2021/22.

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
- Section 6: National Fraud Initiative
- 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 ensure that the Council is prepared for the forthcoming National Fraud Initiative exercise, with appropriate Privacy Notices in place for datasets which are to be shared for data matching, and to ensure that Services are prepared to extract the data from Council systems in line with the data specifications and the timeframes set by the NFI.
- 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 unable so far to recruit to the vacant post of Senior Internal Auditor. The Service is reviewing options to ensure that these can be appropriately resourced as soon as possible.
- 5.2 As agreed in June's meeting of the Audit & Risk Committee, some areas of work will roll forward for consideration as part of the Internal Audit Plan which appears on the agenda for this meeting.
- 5.3 Appendix 1 shows the status of audits arising from the Internal Audit Plans, together with those assignments which will continue into 2022/23.

Authors

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APPENDICES

- Appendix 1 Internal Audit Activity