

AUDIT & RISK COMMITTEE

27 MARCH 2023

INTERNAL AUDIT UPDATE

**Report by Chief Internal Auditor
(Report No. 23/100)**

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 continued to support the 2022/23 National Fraud Initiative exercise, with supporting Services to identify main contacts to undertake the investigation and to provide training where relevant. Matches have been released and Services have commenced reviewing and investigating their matches. Outcomes from this will be reported later in the year once all matched have been reviewed and investigations into all datasets have been completed.

5. PROGRESS UPDATE

- 5.1 Appendix 1 shows the status of audits arising from the Internal Audit Plans, together with those assignments which will continue into 2022/23.

- 5.2 There has been a change to one assignment, namely assignment G22-09 Bus Service Operators Grant. The name of this has now changed to Network Support Grant, with some slight changes to the terms and conditions involved in the grant certification process. This grant claim has now been authorised and discussions have taken place with the Public Transport Unit to ensure that there is a clear understanding of expectations for Internal Audit to be able to authorise these grant claims in future.

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APPENDICES

- Appendix 1 Internal Audit Activity