

AUDIT & RISK COMMITTEE

30 OCTOBER 2023

INTERNAL AUDIT UPDATE

Report by Chief Internal Auditor
(Report No. 23/282)

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. 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.
- 4.4 Assignments are currently being considered for inclusion within the Internal Audit Plan for the remainder of 2023/24. It is anticipated that this report will be ready for presentation at this meeting of the Audit Committee.

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 2023/24.
- 5.2 Internal Audit is currently involved with further areas of unplanned investigatory work. If any control issues arise as a result of these, reports will be presented to the Audit & Risk Committee.

6. ADDITIONAL WORK

- 6.1 An additional assignment has concluded, relating to Food Hygiene. This is in response to a Service request arising from an external inspection. Therefore assignment 23/01, Food Health & Safety will be included within the Internal Audit Plan for 2023/24.
- 6.2 Internal Audit has also been involved with a number of areas of additional work which has taken resources away from planned audit activity. If there are any relevant outcomes from these assignments, they will be reported to the Audit & Risk Committee.

Authors

Name	Designation	Contact Details
Jackie Clark	Chief Internal Auditor	InternalAudit@pkc.gov.uk

APPENDICES

- Appendix 1 Internal Audit Activity