

## **Audit & Risk Committee**

**27 September 2022**

### **INTERNAL AUDIT FOLLOW UP**

**Report by Chief Internal Auditor**  
(Report No 22/242)

#### **1. PURPOSE**

- 1.1 This report presents a current summary of Internal Audit's 'follow up' work relating to actions due for completion up to August 2022.

<b>2. RECOMMENDATION</b>	
2.1	It is recommended that the Committee notes the current position in respect of the agreed actions arising from Internal Audit's work.

#### **3. STRUCTURE OF REPORT**

- 3.1 This report is structured over the following sections:

- Section 4: Background
- Section 5: Follow Up Outcomes
- Appendix

#### **4. BACKGROUND**

- 4.1 The Public Sector Internal Audit Standards (PSIAS) require the Chief Internal Auditor to establish a follow-up process to monitor and ensure that management actions have been effectively implemented.
- 4.2 Internal Audit request evidence from Services which confirms that actions have been implemented and, therefore, controls have been improved.

#### **5. FOLLOW UP OUTCOMES**

- 5.1 There were 33 actions arising from Internal Audit reports. Of these, 11 had a completion date of up to August 2022. Evidence has been provided that 9 actions have been completed, with 2 actions yet to be fully implemented and these are included on the Appendix.

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## **APPENDICES**

- Appendix 1 Outstanding Actions to August 2022