



## **AUDIT & PERFORMANCE COMMITTEE**

**24 June 2024**

### **INTERNAL AUDIT PROGRESS REPORT**

**Report by Chief Internal Auditor  
(Report No. G/24/95)**

#### **PURPOSE OF REPORT**

The purpose of this report is to provide the Audit & Performance Committee with an update on progress in relation to Internal Audit's planned activity.

#### **1. BACKGROUND**

The Public Sector Internal Audit Standards (PSIAS) require that the Chief Internal Auditor reports periodically to the Audit and Performance Committee in internal activity and on performance relative to the approved annual plan. This report contains information provided by the Chief Internal Auditor for that purpose.

#### **2. PROGRESS**

Since the last report to the Audit and Performance Committee, Internal Audit has continued to work on the assignments from the approved Internal Audit Plans, as detailed in Appendix 1. This includes planning for assignments presented as part of the 2023/24 Internal Audit Plan.

From previous years' Internal Audit Plans, fieldwork is ongoing for Assignment 22-03, Premises and Property. This work was temporarily paused due to resourcing issues and is due to re-commence in the summer.

Testing for two assignments from the 2023/24 Internal Audit Plan is well progressed, and the reports arising from these should be presented to the next meeting of the Audit & Performance Committee. It is anticipated that testing for the final assignment from the Plan, namely PKIJB 23-02 Workforce, will commence in July 2024.

Work to deliver the Plan will be undertaken through a Joint Working Protocol agreed by the Chief Internal Auditors of both statutory partners.

### 3. RECOMMENDATION

The Audit & Performance Committee is asked to note the progress made in the delivery of the 2022/23 and 2023/24 plans.

### 4. CONSULTATION

The Chief Finance Officer has been consulted on the content of this paper.

#### Author(s)

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

### APPENDICES

Appendix 1 - Internal Audit Plan Progress