



Audit & Performance Committee

11 December 2023

INTERNAL AUDIT PROGRESS REPORT

Report by Chief Internal Auditor
(Report No. G/23/176)

1. PURPOSE OF REPORT

- 1.1 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

2. BACKGROUND

- 2.1 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.

3. PROGRESS

- 3.1 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 a part of the 2023/24 Internal Audit Plan.
- 3.2 From previous years' Internal Audit Plans, fieldwork is ongoing for Assignment 22-03, Premises and Property, and it is anticipated that a draft report will be available for consideration by management shortly.
- 3.3 From the 2023/24 Internal Audit plan, initial discussions have taken place with Services regarding the scoping of assignments, and these will be taken forward in the coming months, based on available resources and anticipated pressures on services during the winter months.
- 3.4 Work to deliver the Plan will be undertaken through a Joint Working Protocol agreed by the Chief Internal Auditors of both statutory partners.

4. RECOMMENDATION

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

5. CONSULTATION

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

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APPENDICES

1. Internal Audit Plan Progress

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