

<b>Subject:</b>	Internal Audit Progress Report Qtr 1 2022/23	<b>Status:</b>	For Publication
<b>Report to:</b>	Audit and Accounts Committee	<b>Date:</b>	27 July 2022
<b>Report of:</b>	Head of Internal Audit (Internal Audit Service)	<b>Portfolio Holder:</b>	Resources
<b>Key Decision:</b>	<input type="checkbox"/> Forward Plan <input type="checkbox"/>	<b>General Exception</b>	<input type="checkbox"/> <b>Special Urgency</b> <input type="checkbox"/>
<b>Equality Impact Assessment:</b>	Required:	No	Attached: No
<b>Biodiversity Impact Assessment</b>	Required:	No	Attached: No
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<b>1.</b>	<b>RECOMMENDATION</b>
1.1	The committee are asked to consider the internal audit progress report for Qtr 1 2022/23

**2. PURPOSE OF REPORT**

2.1 To support the Audit and Accounts Committee in fulfilling its responsibility to monitor performance against the internal audit plan, and to consider a summary of internal audit activity and the level of assurance it gives over the council's governance, risk management and internal control arrangements.

**3. BACKGROUND AND OPTIONS**

3.1 In the context of fulfilling its responsibility to monitor the adequacy and effectiveness of the internal audit service, and to review internal audit reports, the Committee is asked to consider the assurance provided by the Internal Audit Service.

**4. RISK**

4.1 All the issues raised and the recommendation(s) in this report involve risk considerations as set out below:

- This report addresses the adequacy of the council's management of risks in respect of the areas subject to audit.

**5. FINANCE**

5.1 Any financial implications are commented upon in the report.

**6. LEGAL**

6.1 Any legal implications are commented upon in the report.

**7. POLICY AND EQUALITIES IMPLICATIONS**

7.1 Reported findings have been discussed and agreed, including management responses to the recommendations, with respective service managers and heads of service prior to reporting.

**8. CONCLUSION**

8.1 The audit programme is progressing in line with the plan.