

<b>Report of:</b>	Head of Internal Audit, Veritau
-------------------	---------------------------------

<b>Submitted to:</b>	Corporate Affairs and Audit Committee
----------------------	---------------------------------------

<b>Date:</b>	15 August 2023
--------------	----------------

<b>Title:</b>	Internal Audit latest audit priorities
---------------	--

<b>Report for:</b>	Information
--------------------	-------------

<b>Status:</b>	Public
----------------	--------

<b>Strategic priority:</b>	All
----------------------------	-----

<b>Key decision:</b>	No
----------------------	----

<b>Why:</b>	Not applicable
-------------	----------------

<b>Urgent:</b>	No
----------------	----

<b>Why:</b>	Not applicable
-------------	----------------

### **Executive summary**

This report provides the committee with information on the latest priorities for internal audit work including audits currently at draft report stage.

## **Purpose**

1. To provide Members with an update on latest internal audit priorities. This follows a request at the previous committee meeting in July 2023 for further information on ongoing work.

## **Background and relevant information**

2. Internal audit provides independent and objective assurance and advice on the Council's operations. It helps the organisation to achieve overall objectives by bringing a systematic, disciplined approach to the evaluation and improvement of the effectiveness of risk management, control and governance processes.
3. The work of internal audit is governed by the Accounts and Audit Regulations 2015 and relevant professional standards. These include the Public Sector Internal Audit Standards (PSIAS), CIPFA guidance on the application of those standards in Local Government and the CIPFA Statement on the role of the Head of Internal Audit
4. The purpose of this report is to provide an update on internal audit priorities including audits currently at draft report stage.
5. The current internal audit priorities are included at annex 1. This includes details of ongoing work ("do now") and those audits at draft report stage. Future work planned is also included in the "do next" and "do later" categories.

## **What decision(s) are being recommended?**

That the Corporate Affairs and Audit Committee:

- Notes the latest priorities for internal audit work including audits currently at draft report stage

## **Rationale for the recommended decision(s)**

6. Internal audit professional standards require that progress in delivering internal audit work, and the findings and outcomes from audit work are reported to the committee.

## **Other potential decision(s) and why these have not been recommended**

7. This report is for information. There are no other options available.

## **Impact(s) of the recommended decision(s)**

### ***Legal***

8. There are no specific impacts or implications.

### ***Strategic priorities and risks***

9. There are no specific impacts or implications.

### ***Human Rights, Equality and Data Protection***

10. There are no specific impacts or implications.

### ***Financial***

11. There are no specific impacts or implications.

### **Actions to be taken to implement the recommended decision(s)**

Action	Responsible Officer	Deadline
n/a	n/a	n/a

### **Appendices**

1	Internal audit priorities August 2023
---	---------------------------------------

### **Background papers**

Body	Report title	Date
n/a	n/a	n/a

**Contact:** Phil Jeffrey  
**Email:** [phil.jeffrey@veritau.co.uk](mailto:phil.jeffrey@veritau.co.uk)