

<b>Subject:</b>	<b>Internal Audit Progress Report – Quarter 1 (1 April to 30 June 2021)</b>		
<b>Date of Meeting:</b>	<b>28 September 2021</b>		
<b>Report of:</b>	<b>Executive Director Finance and Resources</b>		
<b>Contact Officer:</b>	<b>Mark Dallen (Audit Manager)</b>		
	<b>Name:</b>	<b>Russell Banks (Chief Internal Auditor)</b>	<b>Tel: 07795 336145 07824 362739</b>
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<b>Ward(s) affected:</b>	<b>All</b>		

**FOR GENERAL RELEASE****1. PURPOSE OF REPORT AND POLICY CONTEXT**

- 1.1 The purpose of this report is to provide Members with an update on all internal audit and counter fraud activity completed during quarter 1 (2021/22), including a summary of all key audit findings. The report also includes an update on the performance of the Internal Audit service during the period.

**2. RECOMMENDATIONS:**

- 2.1 That the Committee note the report.

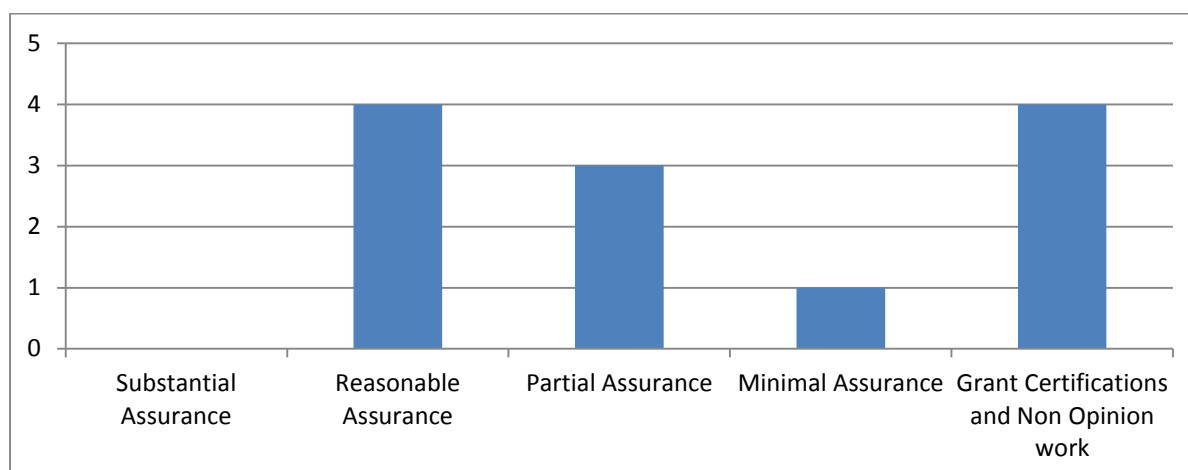
**3. CONTEXT/ BACKGROUND INFORMATION**

- 3.1 The current annual plan for internal audit is contained within the Internal Audit Strategy and Annual Plan 2021/22 which was approved by the Audit and Standards Committee on 9 March 2021.
- 3.2 This report provides an update on progress against that plan and includes a narrative summary of all audits that have been finalised in the quarter as well as details of counter fraud activity delivered during the period.

**4. ANALYSIS & CONSIDERATION OF ANY ALTERNATIVE OPTIONS**

- 4.1 Full details of both the audit and non-audit work delivered during quarter 1 are detailed in Appendix 1, together with our progress against our performance targets.
- 4.2 The opinions given are summarised in the chart below. There were four reasonable assurance, three partial assurance and one minimal assurance

report. In addition there were four grant certifications which have been included under the category “other”.



4.3 Appendix 1 also provides details on the tracking of high priority actions.

## 5. COMMUNITY ENGAGEMENT & CONSULTATION

5.1 None.

## 6. CONCLUSION

6.1 The Committee is asked to note the report.

## 7. FINANCIAL & OTHER IMPLICATIONS:

### Financial Implications:

7.1 It is expected that the Internal Audit and Corporate Fraud Plan 2021/22 will be delivered within existing budgetary resources. Progress against the plan and action taken in line with actions support the robustness and resilience of the council's practices and procedures in support of the council's overall financial position.

*Finance Officer Consulted: James Hengeveld*

*Date: 01/09/2021*

### Legal Implications:

7.2 The Accounts and Audit Regulations 2015 require the Council to 'undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards'. As the Committee with delegated powers in this area, it is a legitimate part of the Audit and Standards Committee's role to review the internal audit plans the Council makes and to consider the actions delivered.

*Lawyer Consulted:*

*Victoria Simpson*

*Date: 26/8/21*

Equalities Implications:

7.3 There are no direct equalities implications.

Sustainability Implications:

7.4 There are no direct sustainability implications.

Brexit Implications:

7.5 There are no direct Brexit implications.

Any Other Significant Implications:

7.6 None.

**SUPPORTING DOCUMENTATION**

**Appendices:**

1. Internal Audit Progress Report Quarter 1 - 2021/22.

**Background Documents:**

1. Internal Audit Strategy and Annual Audit Plan 2021/22.

