
NON-EXEMPT

HAVANT BOROUGH COUNCIL

AUDIT AND FINANCE COMMITTEE

20 OCTOBER 2022

INTERNAL AUDIT PROGRESS REPORT 2022-23 (SEPTEMBER 2022)

FOR NOTING

Portfolio Holder: Cllr Denton

Key Decision: No

Report Number: HBC/088/2022

1. Purpose

- 1.1. The purpose of this paper is to provide the Audit and Finance Committee with an overview of internal audit activity against assurance work completed in accordance with the approved audit plan and to provide an overview of the status of 'live' reports.

2. Recommendation

- 2.1. That the Audit and Finance Committee note the Internal Audit Progress Report, reflecting progress to 30th September 2022, attached as Appendix 1.

3. Executive Summary

- 3.1. In accordance with the Public Sector Internal Audit Standards and the Council's Internal Audit Charter, the Chief Internal Auditor is required to provide a written status report to Audit and Finance Committee summarising:

'communications on the internal audit activity's performance relative to its plan.'

The Internal Audit Progress Report, attached as Appendix 1, summarises the performance of Internal Audit for 2022-23 to 30th September 2022.

4. Additional Budgetary Implications

4.1. None directly from this report.

5. Background and relationship to Corporate Strategy, Climate & Environment Strategy and/or Business Plans

5.1. Internal audit plays a vital role in helping the Council accomplish its strategic objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

6. Options considered

6.1. Not applicable.

7. Resource Implications

7.1. Financial Implications

7.2. Internal Audit is provided through the Southern Internal Audit Partnership. The audit plan consists of 300 audit days which remains fluid throughout the year to meet the changing needs of the Council.

Section 151 Officer comments

Date: 10 October 2022

The base budget for Internal Audit services provides for 300 days per annum. The actual audit reviews undertaken are subject to a risk assessment, and subsequent approval of an annual internal audit plan with update reports provided to this committee.

7.3. Human Resources Implications

None directly from this report.

7.4. Information Governance Implications

None directly from this report.

7.5. Other resource implications

None directly from this report

8. Legal Implications

Compliance with the Accounts and Audit (England) Regulations 2015.

Monitoring Officer comments

Date:

9. Risks

9.1. The audit needs assessment follows a risk-based audit approach taking cognisance of the Council's risk register.

10. Climate & Environment Implications

10.1. None directly from this report.

11. Consultation

11.1. This report has been discussed with the Council's Section 151 Officer who has regular update meetings with the Deputy Head of Southern Internal Audit partnership.

12. Communication

12.1. None directly from this report.

13. Appendices

13.1. Appendix 1 - Internal Audit Progress Report 2022-23 (September 2022).

14. Background papers

14.1. Internal Audit Plan 2022-23. Audit and Finance Committee 27 April 2022. Agenda item 8.

Agreed and signed off by:

Portfolio Holder: Councillor Tony Denton

Director: Malcolm Coe – Chief Finance Officer

Monitoring Officer: Mark Watkins

Section 151 Officer: Malcolm Coe

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