



Open Report on behalf of Andrew Crookham, Deputy Chief Executive & Executive Director – Resources

Report to:	Audit Committee
Date:	27 March 2023
Subject:	Internal Audit Progress Report

Summary:

The purpose of this report is to:

- Provide details of the audit work completed to 1st February 2023.
- Advise on progress of the audit plan
- Raise any other matters that may be relevant to the Audit Committee

Recommendation(s):

That the Committee note the outcomes of Internal Audit's work and identify any necessary actions that need to be taken.

Background

This paper covers the period 1st October 2022 to 1st February 2023 and reports on progress made in our audit plans.

Our progress report is attached in appendix A and shows:

- Reports issued
- Assurance opinions including a summary
- Performance indicators

- Other matters of interest
- Outstanding audit recommendations via our tracker report
- 2022/23 audit work to date
- Changes to the Plan

We have issued 3 substantial assurance opinions and 3 Consultancy reports, with a further 8 audits at draft report stage. We have 11 further audits at fieldwork stage. We have also completed reviews of 6 maintained schools during this period. All audits within the revised Internal Audit plan have commenced.

We have completed 83% of the audit plan for 2022/23. We operate a flexible planning approach with our audit plan updated quarterly based on risk and impact. We have made some changes to our audit schedule / plan following review and Senior Management requests.

Whilst our workforce strategy is showing results – staff changes / vacancies and the secondment of an experienced Principal Auditor to the BW project has impacted on our performance. Some audits have taken longer to deliver – we anticipate performance on timescales improving in 2023/24.

We are currently tracking 12 audits to monitor the implementation of agreed management actions. Of the 51 actions, 28 (55%) are completed and 16 (31%) are not yet due. Of the 7 outstanding actions (14%) there is 1 High priority and 6 that are Medium priority action outstanding. All outstanding actions related to areas with Substantial Assurance.

Appendix A – shows our Internal Audit Progress Report March 2023.

Conclusion

The audit plan has been revised to reflect current risk, priorities and requests for alternative reviews. All planned audits have commenced.

Delivery is behind plan due to a focus on induction and training of new members of staff. We expect performance to improve in 2023/24.

Consultation

a) Risks and Impact Analysis

n/a

Appendices

These are listed below and attached at the back of the report	
Appendix A	Internal Audit Progress Report March 2023

Background Papers

No background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.

This report was written by Lucy Pledge, who can be contacted on 01522 553692 or lucy.pledge@lincolnshire.gov.uk.

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