



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

Report to:	Audit Committee
Date:	5 February 2024
Subject:	Internal Audit Progress Report 2 2023/2024

Summary:

The purpose of this report is to provide the audit committee with details of the audit work completed up to 1st January 2024, information on delivery progress and raise any matters of relevance.

Recommendation(s):

1. That the February progress report be noted for its content.
2. Progress and delivery be noted and any actions that need to be taken.

Background & Context

The Internal Audit progress report covers the work delivered by the audit function between 1st April and the 1st January 2024. It follows the revised format shared with the committee in July 2023 giving additional detail and aligns with the Public Sector Internal Audit Standards (PSIAS). This provides the committee with oversight of delivery and shares pertinent information arising from delivery which may impact upon the Internal Audit Annual Opinion.

Conclusion

The audit work delivered to date is aligned with plan expectations and remains on track for 1005 delivery by the end of quarter 4 (March 2024).

Appendices

These are listed below and attached at the back of the report

Appendix A	Internal Audit Progress Report 2, 2023/2024
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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 Sara Jackson, Audit Manager and Claire Goodenough, Head of Internal Audit & Risk, who may be contacted via claire.goodenough@lincolnshire.gov.uk.