

Report to Audit and Risk Assurance Committee

22 February 2024

Subject:	Internal Audit Progress Report
Director:	Brendan Arnold Interim Section 151 Officer
Contact Officer:	Peter Farrow Audit Services and Risk Management Manager, peter_farrow@sandwell.gov.uk

1 Recommendation

- 1.1 That the Audit and Risk Assurance Committee review and comment upon the Internal Audit Progress Report.

2 Reasons for Recommendation

- 2.1 To inform the committee of details of the matters arising from internal audit work undertaken between April 2023 and January 2024.

3 How does this deliver objectives of the Corporate Plan?

	<p>Internal Audit operates across the council and helps it accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control and governance processes.</p>
-------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

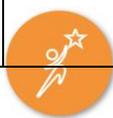


4 Context and Key Issues

- 4.1 The Internal Audit Progress Report contains details of the matters arising from internal audit work undertaken between April 2023 and January 2024.
- 4.2 The purpose of the report is to bring the Audit and Risk Assurance Committee up to date with the progress made against the delivery of the 2023/24 Internal Audit Plan. The information included in the progress report will feed into and inform the overall opinion in the Internal Audit Annual Report issued at the year end.
- 4.3 It summarises the audit work undertaken between April 2023 and January 2024, this includes:
- the areas subject to review (auditable area)
 - the level of audit need assigned to each auditable area (high, medium or low)
 - the number and type of recommendations made as a result of each audit review.
 - the number of recommendations accepted by management.
 - the level of assurance given to each system under review.
 - details of any key issues arising from the above.

5 Implications

Resources:	There are no direct resource implications arising from this report.
Legal and Governance:	Internal audit is a statutory service in the context of the Local Government Accounts and Audit Regulations (Amendment)(England) 2015. The Act states that: <i>“A relevant authority must 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 or guidance”</i> . These Standards have been adopted by the council’s internal audit section.
Risk:	The agreed actions detailed in Internal Audit reports are designed to mitigate risks.



Equality:	It was not necessary to undertake an Equality Impact Assessment.
Health and Wellbeing:	There are no direct health and wellbeing implications from this report.
Social Value	There are no direct social value implications from this report.
Corporate Parenting:	There are no direct corporate parenting implications in relation to this report.

7. Appendices

Internal Audit Progress Report.

8. Background Papers

None.

