

REPORT TO AUDIT COMMITTEE – 17 APRIL 2024

INTERNAL AUDIT UPDATE REPORT

1 Executive Summary/Recommendations

1.1 Internal Audit's primary role is to provide independent and objective assurance on the Council's risk management, control and governance processes. This requires a continuous rolling review and appraisal of the internal controls of the Council involving the examination and evaluation of the adequacy of systems of risk management, control and governance, making recommendations for improvement where appropriate. Reports are produced relating to each audit assignment and summaries of these are provided to the Audit Committee.

1.2 The update report forms Appendix A. The purpose of this report is to provide the Committee with an update on Internal Audit's work since the last update. Details are provided of the progress against the approved Internal Audit plans, audit recommendations follow up, and other relevant matters for the Committee to be aware of, specifically:

- Four audits have been finalised.
- 10 audit recommendations have been closed, with 18 progressing for future follow up.

1.3 Recommendation

The Committee is recommended to:

1.3.1 Consider and comment on the Internal Audit update report at Appendix A.

1.3.2 Note the progress of the Internal Audit Plan.

1.3.3 Note the progress that management has made with implementing recommendations agreed in Internal Audit reports.

2 Decision Making Route

2.1 The report comes to each session of the Committee and has not been considered by this or another Committee previously.

3 Discussion

3.1 The update report can be found at Appendix A. The report is designed to provide an update to the Audit Committee on the work of Internal Audit since our last update to the Committee.

4 Council Priorities, Implications and Risk

- 4.1 The work of Internal Audit covers all of the Council's Priorities. It aims to provide assurance over the adequacy and effectiveness of the Council's framework of governance, risk management and control, which underpin the delivery of all priorities.
- 4.2 The table below shows whether risks and implications apply if the recommendation is agreed.

Subject	Yes	No	N/A
Financial		X	
Staffing		X	
Equalities and Fairer Duty Scotland		X	
Children and Young People's Rights and Wellbeing		X	
Climate Change and Sustainability		X	
Health and Wellbeing		X	
Town Centre First		X	

- 4.3 The screening section as part of Stage One of the Integrated Impact Assessment process has not identified the requirement for any further detailed assessments to be undertaken, because the reason for this report is for Committee to discuss and comment on the findings of Internal Audit work and there will be no direct impact as a result of this report.
- 4.4 There are no staffing or financial implications arising directly from this report.
- 4.5 The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are detailed in the resultant Internal Audit reports. Recommendations are made to address the identified risks and Internal Audit follows up progress with implementing those that are agreed with management. Those not implemented by their agreed due date are detailed in the attached appendices.
- 4.6 Recommendations are risk assessed and graded by Internal Audit as set out in Appendix A.

5 Scheme of Governance

- 5.1 The Head of Finance and Monitoring Officer within Business Services have been consulted in the preparation of this report and their comments are incorporated within the report and are satisfied that the report complies with the Scheme of Governance and relevant legislation.
- 5.2 The Committee is able to discuss this item in terms of Sections G.1.1.d and G.1.4 of the List of Committee Powers in Part 2A of the Scheme of Governance

as the Committee is responsible for Internal Audit matters and reviewing the activities of Internal Audit.

CHIEF INTERNAL AUDITOR

Report prepared by Jamie Dale, Chief Internal Auditor
1 April 2024

List of Appendices

Appendix A – Internal Audit Update Report