

WEST NORTHAMPTONSHIRE COUNCIL

AUDIT & GOVERNANCE COMMITTEE

10 November 2021

Report Title	Internal Audit 2021-22 Update Report
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1. Purpose

- 1.1. The purpose of this report is to provide a regular, periodic update on work delivered by the Internal Audit & Counter Fraud team, as of 12 October 2021.

2. Recommendations

- 2.1. That the report be noted.

3. Issues and Choices

3.1. Report Background

- 3.1.1. Best practice (Public Sector Internal Audit Standards and the Local Government Application Note) provides that the Council's Audit and Governance Committee (AGC) should receive regular reports on progress to deliver the approved Annual Audit Plan.

- 3.1.2. Consistent with best practice this report sets out the work in progress to give assurance that the service is delivering work to provide assurance to the Council.

3.2. Issues and Choices

- 3.2.1. The progress update is attached at Appendix 1.

4. Implications (including financial implications)

4.1. Policy

- 4.1.1. Best practice provides that the AGC monitors progress against the IA Annual Plan. This report is also required to achieve compliance with the agreed IA Charter

4.2. Resources and Risk

4.2.1. As set out within the report

4.3. Legal

4.3.1. This report, through an effective Internal Audit service ensures that WNC meets its obligations under the Accounts and Audit Regulations 2015.

4.4. Equality and Health

4.4.1. None

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