

# WEST NORTHAMPTONSHIRE COUNCIL AUDIT AND GOVERNANCE COMMITTEE

26 January 2022

Report Title	Internal Audit 2021-22 Update Report
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## Contributors/Checkers/Approvers

West MO (for West and joint papers)	Catherine Whitehead	Emailed 17 <sup>th</sup> January 2022
West S151 (for West and joint papers)	Martin Henry	11 <sup>th</sup> January 2022

## List of Appendices

Appendix 1 – IA Update Report

Appendix 2 – IA Action Tracker

### 1. Purpose of Report

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- 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 31 December 2021.

### 2. Executive Summary

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- 1.2. Appendix 1 provides the detailed update on progress to complete the 2021/22 approved Audit Plan. The current forecast is that the 2021/22 Audit Plan should be 75% complete by 31<sup>st</sup> March and 100% complete by 31<sup>st</sup> May.

### **3. Recommendations**

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- a) That the report be noted.

### **4. Reason for Recommendations (NOTE: this section is mandatory and must be completed)**

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The Committee's consideration of this update is needed to ensure the Council complies with the Public Sector Internal Audit Standards and the Accounts and Audit Regulations.

### **5. Report Background**

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- 5.1 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.
- 5.2 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.

### **6. Issues and Choices**

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- 6.1 The progress update is attached at Appendix 1. The report is structured to provide:
- Progress of planned audits
  - A summary of follow up / recommendations
  - A summary of referrals (and outcomes) to the Counter Fraud team
  - A summary of any other work
- 6.2 Section 5 of the detailed report summarises the IA Action Tracker data where the service follows up on all agreed recommendations. Appendix 2 provides the detailed schedule of that summary.

### **7. Implications (including financial implications)**

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#### **7.1 Resources and Risk**

- 7.1.1 As set out within the report

#### **7.2 Legal**

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

7.3 **Equality and Health**

7.3.1 None.

7.4 **Risk**

7.4.1 None

7.5 **Consultation**

7.5.1 None required

7.6 **Consideration by Overview and Scrutiny**

7.6.1 None required

7.7 **Climate Impact**

7.7.1 None

7.8 **Community Impact**

7.8.1 None

**8. Background Papers**

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8.1.1 None