

# WEST NORTHAMPTONSHIRE COUNCIL AUDIT AND GOVERNANCE COMMITTEE

28 April 2022

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

Head of Legal & Information Governance	Sameera Khan	Emailed 20 <sup>th</sup> April 2022
West S151 (for West and joint papers)	Martin Henry	19 April 2022

## List of Appendices

### Appendix 1 – IA Update Report

#### 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 at 31 March 2022.

#### 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.

- 1.3. It should be noted that the attached Appendix was drafted by the previous Chief Internal Auditor prior to his departure in March 2022. The Internal Audit Management Team have update the report to reflect any changes they are aware of since the departure of the previous Chief Internal Auditor and the publication of this report.

### **3. Recommendations**

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- a) That the report be noted.

### **4. Reason for Recommendations**

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- 4.1 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 referrals (and outcomes) to the Counter Fraud team
  - A summary of any other work

### **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