

# WEST NORTHAMPTONSHIRE COUNCIL

## AUDIT & GOVERNANCE COMMITTEE

28<sup>th</sup> September 2022

Report Title	Internal Audit update report
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### Contributors/Checkers/Approvers

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### 1. Purpose

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1.1. The purpose of this report is to provide an update on the work delivered by the Internal Audit team, up to 31 August 2022.

### 2. Recommendations

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2.1. To note the report.

### 3. Issues and Choices

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#### 3.1. Report background

3.1.1. We provide the Audit and Governance Committee regular updates to provide assurance that the Council's governance is robustly monitored and challenged.

#### 3.2. 2022/23 Internal Audit Progress Report

3.2.1. The progress report is attached at Appendix 1, and provides:

- Progress for planned audits
- A summary of counter fraud work

### **3.3. 2022/23 Internal Audit Plan Update**

3.3.1. We are continually reviewing our audit plan to ensure that it supports the objectives and risks of the Council. The plan for work in quarter 3 is included in Appendix 1.

## **4. Implications**

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### **4.1. Policy**

4.1.1. Audit and Governance Committee monitors progress against the Internal Audit annual plan.

### **4.2. Resources and risks**

4.2.1. As set out in the report

### **4.3. Legal**

4.3.1. Internal Audit supports the Council to meet its obligations under the Accounts and Audit Regulations 2015

### **4.4. Equality and Health**

4.4.1. There are no specific equality and health issues to highlight within this report.