

Internal Audit Progress Report

REPORT TO AUDIT AND STANDARDS COMMITTEE



DATE	20/03/2024
PORTFOLIO	Resources and Performance Management
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PURPOSE

1. To inform members of the work undertaken by Internal Audit for the period 1st October to 31st December 2023.

RECOMMENDATION

2. The Committee considers the progress report and comments on its contents.

REASONS FOR RECOMMENDATION

3. Members can monitor the performance of the Internal Audit Section.

SUMMARY OF KEY POINTS

Audit Reports

4. From 1st October to 31st December 2023 there have been 7 audit reports produced. Details of these audits are given in **Appendix 1**.
5. The Fees and Charges Audit has been completed and highlighted several issues where services were not following required procedures which led to expanded testing.

Performance Statistics

6. The comparison between actual and planned audits can be seen in **Appendix 2**. Several audits have started, and to date have been completed but due to timing will form part of later quarter statistics to be reported.
7. Performance indicators for Internal Audit are reported in the Finance balanced scorecard. The service currently reports the number of audit reports produced – 15 against an

annual target of 22 and the percentage of high-priority actions from audit action plans implemented which was 100% and has a target of 100%.

Other Activity

8. It will be noted that there was an increase in incidents reported to Internal Audit in this quarter. This is the nature of incidents; they are unpredictable but it is a positive sign that officers are aware where a referral should be made.
9. An Auditor has achieved the CIPFA professional qualification. This is a significant achievement and improves the quality of the services delivered.
10. Part-time Auditors continue to work additional hours. These were already included in the planned resources for the year.
11. The service provided an outcome report from the 2022/23 National Fraud Initiative (NFI) national exercise as part of the Fraud Risk Assessment reported to the last committee.
12. Work is nearing completion on the implementation of the Action Plan from the Internal Audit External Review.
13. The transferred services (Annual Governance Statement and Write-offs) have been supported by supplying training to those undertaking the services.

FINANCIAL IMPLICATIONS AND BUDGET PROVISION

14. None

POLICY IMPLICATIONS

15. None

DETAILS OF CONSULTATION

16. None

BACKGROUND PAPERS

17. None

FURTHER INFORMATION

PLEASE CONTACT:

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ALSO: