

Arun District Council

REPORT TO:	Audit and Governance Committee – 29 November 2022
SUBJECT:	Progress Against the Audit Plan
LEAD OFFICER:	Carolyn Martlew, Interim Group Head of Finance and Section 151 Officer
LEAD MEMBER:	Councillor Mike Clayden
WARDS:	All
CORPORATE PRIORITY / POLICY CONTEXT / CORPORATE VISION: The Council's budget promotes all of the Council's Corporate Priorities.	
DIRECTORATE POLICY CONTEXT: The Council's Internal Audit Service has an effect on all Directorates of the Council.	
FINANCIAL SUMMARY: There are no direct financial implications arising from the report. Provision of a sound Internal Audit Service should result in effective financial control and guard against theft and fraud.	

1. PURPOSE OF REPORT

1.1. The purpose of this report is to inform Members of progress by the Council's Internal Audit service against the plan approved by the Committee on 28 July 2022.

2. RECOMMENDATIONS

1.2. The Committee is recommended to review and note the appended report from SIAP.

2. EXECUTIVE SUMMARY

2.1. The report outlines the progress of the Council's Internal Audit service against the approved Internal Audit Plan for 2022/23 from 1 April 2022.

3. DETAIL

3.1. The Committee approved its Internal Audit Plan for 2022/23 at its meeting of 28 July 2022. It is good practice that those charged with governance review the progress of the Internal Auditor against the approved plan.

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- 3.2. The attached report from the Council's Internal Audit provider, Southern Internal Audit Partnership (SIAP) provides an update covering April 2022 to October 2022.

4. CONSULTATION

- 4.1. No consultation has been undertaken with external bodies.

5. OPTIONS / ALTERNATIVES CONSIDERED

- 5.1. No other options are available.

6. COMMENTS BY THE GROUP HEAD OF CORPORATE SUPPORT/SECTION 151 OFFICER

- 6.1. A fit for purpose, monitored Internal Audit system enhances financial control and reduces the risk of theft and fraud for the Council.

7. RISK ASSESSMENT CONSIDERATIONS

- 7.1. The main risks arising from the process are:
- Issues raised by Internal Audit are not appropriately actioned by managers. This could result in weak systems control, increasing the risk of theft and fraud. Regular reporting and monitoring reduces the risk;
 - The other risk is slippage of the approved Audit programme. This would mean the approved programme is not delivered and resources not directed as planned. Regular reporting and monitoring reduces the risk.

Processes in place and financial controls mitigate against these risks.

8. COMMENTS OF THE GROUP HEAD OF LAW AND GOVERNANCE & MONITORING OFFICER

- 8.1. A sound system of Internal Audit is one of the requirements of the Local Government Finance Act 1972.

9. HUMAN RESOURCES IMPACT

- 9.1. There are no impacts.

10. HEALTH & SAFETY IMPACT

- 10.1. There are no impacts.

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11. PROPERTY & ESTATES IMPACT

There are no impacts

12. EQUALITIES IMPACT ASSESSMENT (EIA) / SOCIAL VALUE

12.1. There are no impacts.

13. CLIMATE CHANGE & ENVIRONMENTAL IMPACT/SOCIAL VALUE

13.1. There are no impacts.

14. CRIME AND DISORDER REDUCTION IMPACT

14.1. There are no impacts.

15. HUMAN RIGHTS IMPACT

15.1. There are no impacts.

16. FREEDOM OF INFORMATION / DATA PROTECTION CONSIDERATIONS

16.1. There are no impacts.

CONTACT OFFICER:

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BACKGROUND DOCUMENTS:

[Annual Internal Audit Plan Report – Audit and Governance Committee 28 July 2022](#)