

## **Report to Regulation, Audit & Accounts Committee**

**20 March 2023**

### **Internal Audit Progress Report (February 2023)**

#### **Report by Director of Finance and Support Services and the Head of Southern Internal Audit Partnership**

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#### **Summary**

The purpose of this paper is to provide the Regulation, Audit and Accounts Committee with an overview of internal audit activity against assurance work completed in accordance with the approved audit plan and to provide an overview of the status of 'live' reports.

#### **Recommendations**

- (1) That the Committee note the Internal Audit Progress Report (February 2023) as attached

#### **Proposal**

##### **1 Background and context**

1.1 Under the Accounts and Audit (England) Regulations 2015, the Council is responsible for:

- ensuring that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of functions and includes arrangements for the management of risk; and
- undertaking an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards and guidance.

1.2 In accordance with proper internal audit practices (Public Sector Internal Audit Standards), the Chief Internal Auditor is required to provide a written status report to the Regulation, Audit and Accounts Committee, summarising:

- The status of 'live' internal audit reports (outstanding management actions)
- an update on progress against the annual audit plan:
- a summary of internal audit performance, planning and resourcing issues; and

- a summary of significant issues that impact on the Chief Internal Auditor's annual opinion.

1.3 Appendix A summarises the activities of internal audit for the period up to February 2023

## 2 Risk implications and mitigations

Risk	Mitigating Action (in place or planned)
Services not addressing key management actions arising from the audit findings	Follow up will be undertaken to ensure that agreed actions have been implemented. A report detailing the status of high priority management actions will be presented to each meeting of this Committee for monitoring to ensure that key risks are addressed on a timely basis

Taryn Eves

**Director of Finance and Support Services**

**Contact Officer:** Neil Pitman, Head of Southern Internal Audit Partnership,  
[neil.pitman@hants.gov.uk](mailto:neil.pitman@hants.gov.uk)

### Appendices

Appendix A – Internal Audit Progress Report (February 2023)

### Background papers

None