

Corporate Governance and Standards Committee Report

Ward(s) affected: All

Report of Director of Resources

Author: Claire Morris

Tel: 01483 444827

Email: claire.morris@guildford.gov.uk

Lead Councillor responsible: Tim Anderson

Tel: 07710 328560

Email: tim.anderson@guildford.gov.uk

Date: 24 March 2022

Internal Audit progress report (including the Head of Internal Audit Opinion 2021-22 and Internal Audit Plan 2022-23)

Executive Summary

Appendix 1 presents a report from our internal audit contractor, KPMG on progress against their audit plan for 2021-22 and a summary of audit findings from the reviews undertaken since the last report in January 2022.

Attached to that report are the Head of Internal Audit Opinion for 2021-22, and the proposed Internal Audit Plan for 2022-23.

Recommendation to Committee

The Committee is requested to:

- (1) note the Internal Audit Progress Report to March 2022, attached as Appendix 1 to this report, together with the key findings from the reviews undertaken since the last report to the Committee;
- (2) note the Head of Internal Audit Opinion, attached as Appendix D to the Internal Audit Progress Report; and
- (3) approve the Internal Audit Plan for 2022-23, attached as Appendix E to the Internal Audit Progress Report.

Reason for Recommendation:

To ensure good governance arrangements and internal control by undertaking an adequate level of audit coverage.

Is the report (or part of it) exempt from publication? No

1. Purpose of Report

- 1.1 To present a summary of internal audit work completed since the last meeting, the Head of Internal Audit Opinion for 2021-22, and the proposed Internal Audit Plan for 2022-23 (Appendix 1).

2. Strategic Priorities

- 2.1 The audit of Council services supports the priority of providing efficient, cost effective and relevant quality public services that give the community value for money.

3. Background

- 3.1 The Council's Internal Audit Plan for 2021-22 is being delivered by Neil Hewitson from KPMG, who is the Council's outsourced internal audit manager. The contract with KPMG covers the three financial years 2020-21, 2021-22 and 2022-23. A copy of their progress report and a summary of audit findings from the reviews undertaken since the last meeting is attached as Appendix 1.
- 3.2 KPMG have also presented within their progress report, the Head of Internal Audit Opinion for 2021-22, and the proposed Internal Audit Plan for 2022-23 (see Appendices D and E respectively).

4. Financial Implications

- 4.1 There are no financial implications as a result of this report.

5. Legal Implications

- 5.1 There are no legal implications as a result of this report.

6. Human Resource Implications

- 6.1 There are no human resource implications as a result of this report.

7. Conclusion

- 7.1 The Committee is asked to note the summary of internal audit reports from the reviews undertaken since the last meeting, and the Head of Internal Audit Opinion for 2021-22; and to approve the proposed Internal Audit Plan for 2022-23, all as set out in Appendix 1 to this covering report.

8. Background Papers

None

9. Appendices

Appendix 1: Internal Audit progress report (March 2022)