

# Guildford Borough Council

Report to: Corporate Governance and Standards Committee

Date: 18 January 2024

Ward(s) affected: All

Report of Interim Head of Finance and Chief Finance officer (Sec 151)

Author: Richard Bates

Tel: 01483 523539

Email: richard.bates@guildford.gov.uk

Lead Councillor responsible: Merel Rehorst-Smith

Tel: 01483 610581

Email: merel.rehorst-smith@guildford.gov.uk

Report Status: Open

## Internal Audit Progress Report: November 2023

### **1. Executive Summary**

- 1.1 Appendix 1 presents the progress of the Council's Internal Audit service against the approved Internal Audit Plan for 2023-24 from 1 April 2023.

### **2. Recommendation to Committee**

- 2.1 The Committee is asked to note the Internal Audit Progress Report to November 2023, attached as Appendix 1.

### **3 Reason for Recommendation:**

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

#### **4 Exemption from publication**

None.

#### **5. Purpose of Report**

5.1 The Committee has a responsibility to review the Internal Audit Progress Report to ensure that action has been taken by relevant managers on risk-based issues identified by Internal Audit (see Appendix 1).

#### **6. Strategic Priorities**

6.1 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.

#### **7. Background**

7.1 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.

7.2 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 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 may impact on the Chief Internal Auditor's annual opinion.

7.3 The progress report is attached at Appendix 1 and provides a clear and transparent articulation of internal audit activity, performance, and outcomes during the period up to 30 November 2023.

## **8. Financial Implications**

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

## **9. Legal Implications**

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

## **10. Human Resource Implications**

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

## **11. Conclusion**

11.1 The Committee is asked to note the Internal Audit Progress report to 30 November 2023, all as set out in Appendix 1 to this covering report.

## **12. Background Papers**

The Internal Audit Plan 2023-24.

## **13. Appendices**

Appendix 1: Internal Audit Progress Report November 2023.