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| DECISION-MAKER: | GOVERNANCE COMMITTEE |
| SUBJECT: | INTERNAL AUDIT PROGRESS REPORT 2023-24 |
| DATE OF DECISION: | 12th FEBRUARY 2024 |
| REPORT OF: | CHIEF INTERNAL AUDITOR |

| <u>CONTACT DETAILS</u> | | | |
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| Executive Director | Title | CORPORATE SERVICES | |
| | Name: | Mel Creighton | Tel: 023 8083 3528 |
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| Author: | Title | CHIEF INTERNAL AUDITOR | |
| | Name: | Elizabeth Goodwin | Tel: 023 8083 4616 |
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| STATEMENT OF CONFIDENTIALITY | |
| N/A | |
| BRIEF SUMMARY | |
| <p>The Public Sector Internal Audit Standards 2017 (PSIAS), requires the Chief Internal Auditor (CIA) to provide periodical updates to the Governance Committee on:</p> <ul style="list-style-type: none"> • Progress made against the agreed annual audit plan. • Results of audit activities and • Management’s response to risk that in the CIA’s judgement maybe unacceptable to the Authority <p>All other PSIAS requirements are communicated in either the charter or annual audit opinion, which are reported separately to this committee at various times throughout the year.</p> <p>There are a total of 67 audit reviews in the revised plan for 2023/24. To date, 98% of audits have been completed or are in progress as of 24th January. This represents 37 (55%) audits where the report has been finalised, 11 (16%) where the report is in draft and 18 (27%) audits currently in progress.</p> <p>There are currently no ‘no assurance’ reports or critical exceptions contained in this report for this reporting period.</p> <p>Internal Audit progress for the period 12th September 2023 to 25th January 2024 is covered in the report attached as Appendix 1.</p> | |
| RECOMMENDATIONS: | |
| | (i) That the Governance Committee notes the Internal Audit Progress report for the period 1 st April to 11 th September 2023. |

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| REASONS FOR REPORT RECOMMENDATIONS | |
| 1. | In accordance with the Public Sector Internal Audit Standards the Chief Internal Auditor is required to provide an update on progress against the annual audit plan to the Governance Committee for information. |
| ALTERNATIVE OPTIONS CONSIDERED AND REJECTED | |
| 2. | None |
| DETAIL (Including consultation carried out) | |
| 3. | As above |
| RESOURCE IMPLICATIONS | |
| <u>Capital/Revenue</u> | |
| 4. | None |
| <u>Property/Other</u> | |
| 5. | None |
| LEGAL IMPLICATIONS | |
| <u>Statutory power to undertake proposals in the report:</u> | |
| 6. | The Accounts and Audit (England) Regulations 2015 state 'a relevant body must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account the Public Sector Internal Auditing Standards. |
| <u>Other Legal Implications:</u> | |
| 7. | None |
| RISK MANAGEMENT IMPLICATIONS | |
| 8. | The report is for note only, there is no decision to be made. |
| POLICY FRAMEWORK IMPLICATIONS | |
| 9. | None |

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| KEY DECISION? | No |
| WARDS/COMMUNITIES AFFECTED: | None |
| <u>SUPPORTING DOCUMENTATION</u> | |
| Appendices | |
| 1. | Internal Audit Progress Report for the period 12 th September 2023 to 25 th January 2024. |

Documents In Members' Rooms

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| 1. | None |
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Equality Impact Assessment

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| Do the implications/subject of the report require an Equality and Safety Impact Assessment (ESIA) to be carried out. | No |
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Data Protection Impact Assessment

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| Do the implications/subject of the report require a Data Protection Impact Assessment (DPIA) to be carried out. | No |
| Other Background Documents Other Background documents available for inspection at: | |
| Title of Background Paper(s): None | Relevant Paragraph of the Access to Information Procedure Rules / Schedule 12A allowing document to be Exempt/Confidential (if applicable) |