

**Audit, Risk and Governance Committee**  
Meeting to be held on Monday, 24 April 2023

Electoral Division affected:  
(All Divisions);

**Internal Audit Progress Report**  
(Appendices 'A' to 'E' refer)

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**Brief Summary**

In the context of the committee's responsibility to consider updates on the Internal Audit Service's work including key findings, issues of concern and action being taken as a result of internal audit work, the committee is asked to consider the Internal Audit Progress Report and outcomes of the work for 2022/23, for the period up to 20 March 2023.

**Recommendation**

The Audit, Risk and Governance Committee is asked to consider and note the report.

**Detail**

This report sets out the internal audit work performed under the audit plan for 2022/23, as approved in April 2022.

Appendix A highlights key issues that the committee should be aware of at this point in fulfilling its role of providing independent oversight of the adequacy of the council's governance, risk management and internal control framework.

Appendix B provides an executive summary by each individual internal audit assignment completed since last reported to this committee on 30 January 2023.

Appendix C provides an executive summary by each individual school audit completed since last reported to this committee on 30 January 2023.

Appendix D provides an executive summary for each grant audit and consultancy assignment completed since last reported to this committee on 30 January 2023.



Appendix E provides an executive summary for each follow up audit completed since last reported to this committee on 30 January 2023.

## Appendices

Appendix	Title
Appendix A	Internal Audit Progress Report
Appendix B	Internal Audit Committee Summaries
Appendix C	Internal Audit School Committee Summaries
Appendix D	Internal Audit Grant Committee Summaries
Appendix E	Internal Audit Follow up Committee Summaries

## Consultations

Lancashire County Council's Executive Management Team, along with each of the Directors and/or Heads of Service who have sponsored the audit work reported here have all been consulted.

## Implications:

This item has the following implications, as indicated:

## Risk management

This report supports the Audit, Risk and Governance Committee in undertaking its role, which includes providing independent oversight of the adequacy of the council's governance, risk management and internal control framework.

## Local Government (Access to Information) Act 1985

### List of Background Papers

Paper	Date	Contact/Tel
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N/A

Reason for inclusion in Part II, if appropriate

N/A

