

Audit, Risk and Governance Committee
Meeting to be held on Monday, 29 January 2024

Electoral Division affected:
(All Divisions);

Internal Audit Progress Report
(Appendices 'A' – 'D' refer)

Contact for further information:
Andrew Dalecki, Head of Internal Audit, Tel: 01772 533469,
andrew.dalecki@lancashire.gov.uk

Brief Summary

In the context of the Audit, Risk and Governance 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 the period up to 2 January 2024.

Recommendation

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

Detail

This report provides a summary of the Internal Audit Service's work performed under the audit plan for 2023/24, as approved in April 2023.

Appendices

Appendices 'A' to 'D' are attached to this report. For clarification they are summarised below and referenced at relevant points within this report.

Appendix	Title
Appendix A	Internal Audit Progress Report – 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	Internal Audit Summaries – Provides an executive summary of each audit assignment completed since last reported to this committee on 16 October 2023.
Appendix C	Grant Audit Summaries – Provides an executive summary of each



	grant audit completed since last reported to this committee on 16 October 2023.
Appendix D	Follow-up Audit Summaries – Provides an executive summary of each follow-up audit completed since last reported to this committee on 16 October 2023.
Appendix E	Confidential Internal Audit Summaries, provided in Part II of the agenda.

Consultations

N/A

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
-------	------	-------------

N/A

Reason for inclusion in Part II, if appropriate

Appendix 'E' to this report is included in Part II of the agenda because it contains exempt information, as defined in Paragraph 3 of Part 1 of Schedule 12A to the Local Government Act, 1972:

- Information relating to the financial or business affairs of any particular person (including the authority holding the information).

