


 Audit & Governance Committee  
 28 November 2022

**Internal Audit Progress Report – Quarter 2 (01/07/22 – 30/09/22)**
**SUMMARY AND PURPOSE:**

The purpose of this progress report is to inform members of the work completed by Internal Audit between 1 July 2022 and 30 September 2022.

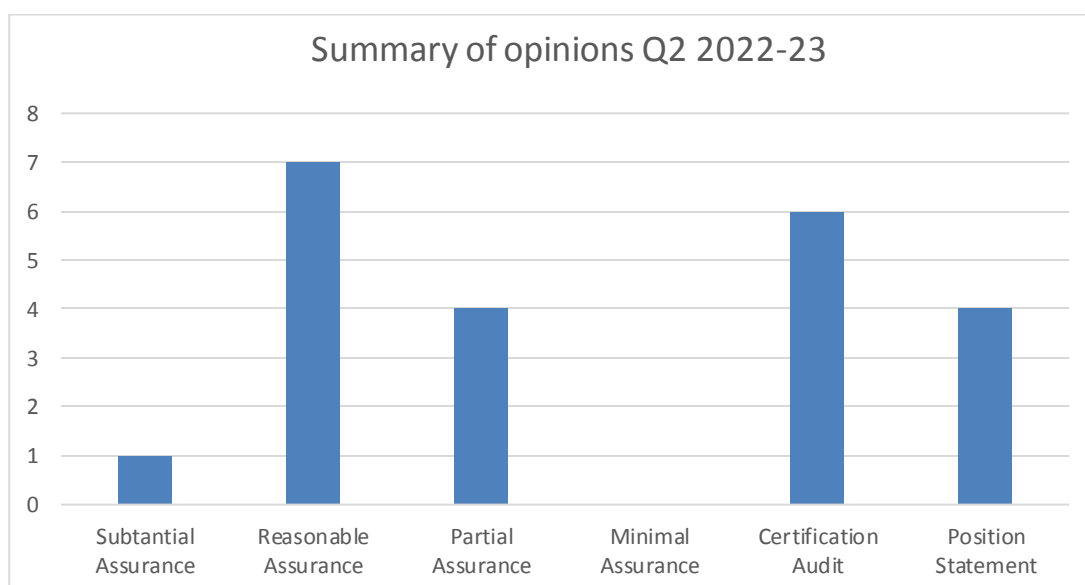
The current annual plan for Internal Audit is contained within the Internal Audit Strategy and Annual Plan 2022-23, which was approved by this Committee on 28 March 2022.

**RECOMMENDATIONS:**

The Committee is asked to note the report and consider any further action required in their response to issues raised.

**BACKGROUND:**

1. Key audit findings from final reports issued during Quarter 2 are summarised in Appendix A.
2. Reviews completed in this quarter included a mixture of planned and unplanned audits, schools audit, grant certification work, and irregularity work. Overall, of the 22 formal assignments finalised during the quarter (excluding irregularity work), 1 received 'substantial assurance', 7 received 'reasonable assurance' (including 2 schools), 4 received 'partial assurance' (including 2 schools), and 6 were grant certification assignments. There were also 4 position statements issued in the period without opinions. Non opinion activities tend to relate to advisory type work where Internal Audit provides input and support to development initiatives or projects and programmes as they are progressing.



3. Members will recall that flexibility was built into the audit plan to allow resources to be directed to any new and emerging risks. We continue to liaise with departments to identify emergings risks as business-as-usual continues to be restored. As in previous quarters, the number of grant certification audits continues to be higher than usual, due in part to specific funding for Covid-related activities.
4. Appendix A to the report also provides details of counter fraud investigations completed, audits added and removed from the plan in the period, information on the tracking of high priority actions, and progress against our performance targets.

#### **IMPLICATIONS:**

6. There are no direct implications (relating to finance, equalities, risk management or value for money) arising from this report.

#### **WHAT HAPPENS NEXT:**

7. See Recommendations above.

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**REPORT AUTHOR: Russell Banks, Orbis Chief Internal Auditor  
David John, Audit Manager (Surrey County Council)**

**CONTACT DETAILS:** telephone: 07824 362739 e-mail: russell.banks@eastsussex.gov.uk  
telephone: 07768 235586 e-mail: david.john@surreycc.gov.uk

**Sources/background papers:** Internal Audit Strategy and Annual Audit Plan 2022/23.