

<b>Board/Committee:</b>	Audit and Standards Sub Board
<b>Date of Meeting:</b>	11 <sup>th</sup> January 2024
<b>Title:</b>	Internal Audit Progress Report 1 <sup>st</sup> April to 12 <sup>th</sup> December 2023 and updated Audit Charter & Code of Ethics
<b>Author:</b>	Chief Internal Auditor
<b>Status:</b>	FOR NOTING & APPROVAL

## **Purpose**

To update the sub board on the progress of the Audit Plan 2023/24, agreed (April 2023), to the Members with responsibility for governance.

To present the reviewed Audit Charter & Code of Ethics to the board for approval, as set out in Appendix B.

## **Recommendations**

That the Standards and Audit Sub Board note the progress of the Audit Plan 2023/24 from 1<sup>st</sup> April to 12<sup>th</sup> December 2023 as set out in Appendix A.

The members approve the updated Audit Charter & Code of Ethics, as set out in Appendix B.

### **1. Background & Purpose**

1.1 The purpose of this report is to provide the Standards and Audit Sub Board with an overview of internal audit activity against assurance work completed in accordance with the approved internal audit plan. Members of this sub board approved the 2023/24 Annual Audit Plan in April 2023 which consisted of 34 audit assignments initially

### **2. Report**

- 2.1 Appendix A is the Audit Progress Report 1<sup>st</sup> April to 12<sup>th</sup> December 2023.  
2.2 Appendix B is the updated Audit Charter & Code of Ethics

### **3. Conclusion**

- 3.1 That the sub board note the Audit Progress against the 2023/24 Audit Plan.  
3.2 That the sub board approve the updated Audit Charter & Code of Ethics

<b>Financial Services comments:</b>	Nil
<b>Legal Services comments:</b>	Nil
<b>Crime and Disorder:</b>	Nil
<b>Equality and Diversity:</b>	Nil

<b>Service Improvement Plan implications:</b>	The delivery of the annual audit plan is a key function of the service.
<b>Corporate Plan:</b>	It supports the Council in pursuit of excellence through delivering an effective and high quality governance evaluation and monitoring.
<b>Risk Assessment:</b>	The work performed by Internal Audit assists in reducing the overall risk exposure in the Council's operations and provides a high degree of assurance to management in placing reliance on the adequacy of internal controls within their Services
<b>Background papers:</b>	None
<b>Appendices/Enclosures:</b>	Appendix A – Internal Audit Progress Report 1 <sup>st</sup> April to 12 <sup>th</sup> December 2023 Appendix B - Audit Charter & Code of Ethics
<b>Report author/ Lead Officer:</b>	Paul Somerset - Chief Internal Auditor