

Report Title:	SWAP Internal Audit Progress Report
Contains Confidential or Exempt Information	No - Part I
Cabinet Member:	Cllr Jones, Deputy Leader and Finance
Meeting and Date:	Audit and Governance Committee – 16 November 2023
Responsible Officer(s):	Andrew Vallance, Deputy Director of Finance Lisa Fryer, Assistant Director, SWAP
Wards affected:	All

REPORT SUMMARY

The report is the second progress report on the internal audit plan for 2023/24 agreed at the February 2023 meeting. It will be presented by the Council's internal auditors, South West Audit Partnership (SWAP).

1. DETAILS OF RECOMMENDATION(S)

RECOMMENDATION: That Audit and Governance Committee notes the report

2. REASON(S) FOR RECOMMENDATION(S) AND OPTIONS CONSIDERED

- 2.1 To ensure that the internal audit programme for 2023/24 is progressing as planned.

Options

Table 1: Options arising from this report

Option	Comments
To agree the Internal Audit Progress report This is the recommended option	This is the preferred option for the reasons set out in the report

3 BACKGROUND

- 3.1 The October 2021 meeting of Audit and Governance Committee recommended to Cabinet that the Council should become a member of the South West Audit Partnership (SWAP). Cabinet ratified this decision in November 2021.
- 3.2 SWAP therefore took over the role of the Council's internal auditors from 1 April 2022.
- 3.3 SWAP's audit plan for 2023/24 was approved at the February 2023 meeting of this committee
- 3.4 A progress report on Quarter 2 to date is attached as **Appendix 1**.

3.5 Key staff from SWAP will attend the meeting to present the report.

4 FINANCIAL DETAILS / VALUE FOR MONEY

4.1 There are no direct financial consequences arising from this report.

5 LEGAL IMPLICATIONS

5.1 None.

6 RISK MANAGEMENT

6.1 SWAP have undertaken a review of current risk management arrangements as part of their audit plan.

7 POTENTIAL IMPACTS

7.1 Equalities. An Equality Impact Assessment is attached as **Appendix 2**. A screening assessment has been completed which indicates the proposal does not have any equality impacts.

7.2 Climate change/sustainability. There are no impacts as a consequence of the decision.

7.3 Data Protection/GDPR. No personal data has been processed.

8 CONSULTATION

8.1 See section 12

9 TIMETABLE FOR IMPLEMENTATION

9.1 By 31 March 2024

10 APPENDICES

10.1 Appendix 1 - Internal Audit Progress Report Q2 2023/24

10.2 Appendix 2 - EQIA

11 BACKGROUND DOCUMENTS

11.1 None

12 CONSULTATION

Name of consultee	Post held	Date sent	Date returned
<i>Mandatory:</i>		<i>Statutory Officers (or deputies)</i>	
Elizabeth Griffiths	Executive Director of Resources	7/11/23	
Elaine Browne	Deputy Director of Law and Strategy /Monitoring Officer	7/11/23	
<i>Deputies:</i>			
Andrew Vallance	Deputy Director of Finance	6/11/23	6/11/23

Confirmation relevant Cabinet Member(s) consulted		Yes
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REPORT HISTORY

Decision type:	Urgency item?	To follow item?
Audit and Governance Committee for Noting	No	No

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