

Audit Committee Meeting	
Meeting Date	15 November 2022
Report Title	Interim Internal Audit & Assurance Report 2022/23
EMT Lead	Lisa Fillery – Director of Resources
Head of Service	Alison Blake – Interim Head of Audit Partnership
Lead Officer	Alison Blake – Interim Head of Audit Partnership
Classification	Open
Recommendations	1. That work completed so far on the 2022/23 Audit & Assurance Plan be noted.

1 Purpose of Report and Executive Summary

- 1.1 This report is for information and summarises progress towards delivering the plan up to 31 October 2022. In addition, it also provides updates on:
- Completed 2021/22 audits which will be used to inform the 2022/23 Audit Opinion.
 - Resource changes with the Mid Kent Audit Partnership team.
 - Other work and overall progress, including planned vs actual days.
 - The results of the follow up of agreed management actions.

2 Background

- 2.1 The Audit Committee approved the 2022/23 audit plan in March 2022. This report provides information to Members on the work completed by internal audit since the last report in June 2022.
- 2.2 The new Head of Audit Partnership will update Senior Management and Members once she starts in December as to whether the service holds sufficient resource to accumulate enough evidence to support a year end opinion.

3 Proposals

- 3.1 We present the report to Members for their information and for noting.

4 Alternative Options Considered and Rejected

- 4.1 We present the report to Members for their information and for noting.

5 Consultation Undertaken or Proposed

- 5.1 We present the report for Member information and for noting. There has been no formal consultation, but its content has been discussed with the Director of Resources and Executive Management Team.

Issue	Implications
Corporate Plan	Mid Kent Audit's work supports all Council activity and the wider Corporate Plan in evaluating governance
Financial, Resource and Property	The work internal audit does on behalf of Swale Borough Council, is carried out within agreed resources.
Legal, Statutory and Procurement	The Council is required by Regulations to deliver a conforming internal audit service
Crime and Disorder	No direct implications
Environment and Climate/Ecological Emergency	No direct implications
Health and Wellbeing	No direct implications
Safeguarding of Children, Young People and Vulnerable Adults	No direct implications
Risk Management and Health and Safety	The audit plan draws on the Council's risk management in considering areas for audit review. In turn, audit findings will provide feedback on identification and management of risk.
Equality and Diversity	No direct implications
Privacy and Data Protection	We handled all information collected by the service in line with relevant data protection policies.

7 Appendices

- 7.1 The following documents are to be published with this report and form part of the report:

Appendix I: Interim Internal Audit & Assurance Report.

8 Background Papers

Full reports which support the audit engagements summarised in this report are available on request. In addition, previous Audit Committee reports can be found [here](#).