



**CAMBRIDGESHIRE
& PETERBOROUGH**
COMBINED AUTHORITY

Agenda Item No: 11

Internal Audit Progress Report

To:	Audit and Governance Committee
Meeting Date:	2 December 2022
From:	Jon Alsop, Head of Finance and S73 Officer
Key decision:	Not a key decision
Forward Plan ref:	n/a
Recommendations:	<p>The Audit and Governance Committee is recommended to:</p> <ul style="list-style-type: none">a) Receive and note the internal audit progress report against the audit plans for 2021/22 and 2022/23 as provided by the Combined Authority's internal auditors, RSM Risk Assurance Services LLP (RSM).b) Receive and note the internal audit annual report for 2021/22 as provided by RSM.

Voting arrangements: Note only item, no vote required.

1. Purpose

- 1.1. The purpose of the report is for the Audit and Governance Committee to:
- (a) Receive and note progress being made against the internal audit plans for 2021/22 and 2022/23.
 - (b) Receive and note the internal audit annual report for 2021/22.

2. Background

- 2.1. RSM presented the internal audit plan for 2021/22 to the Audit and Governance Committee in April 2021. The attached report provides an update to the Committee of the outstanding audits of the 2021/22 plan.
- 2.2. The Committee received a draft internal audit plan for 2022/23 at its meeting of 29th July 2022. Members approved the topics proposed in the plan but recommended that officers adopt a flexible approach to the commissioning of reviews to give priority to work that helps the improvement journey. The attached report also provides an update to activity against the 2022/23 internal audit plan.

3. Financial Implications

- 3.1. Internal audit fees are within those agreed as part of the internal audit service contract.

4. Legal Implications

- 4.1. No legal implications have been identified.

5. Other Significant Implications

- 5.1. No other significant implications have been identified.

6. Appendices

Appendix 1 – Internal Audit update report (RSM)

Appendix 2 – Internal Audit Annual Report 2021/22 (RSM)

7. Background Papers

[Internal Audit Plan A&GC April 2021](#)

[Internal Audit Plan A&GC July 2022](#)