



**CAMBRIDGESHIRE
& PETERBOROUGH**
COMBINED AUTHORITY

Agenda Item No: 5

Internal Audit Progress Report

To: Audit and Governance Committee

Meeting Date: 30 September 2022

From: Jon Alsop, Head of Finance and S73 Officer

Key decision: Not a key decision

Forward Plan ref: n/a

Recommendations: The Audit and Governance Committee is recommended to:

- 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).

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.

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)

7. Background Papers

Internal Audit Plan – A&G Committee April 2021

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

Internal Audit Plan – A&G Committee July 2022

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