

# Internal Audit Update Report – Quarter Three 2023/24

<b>Committee considering report:</b>	Governance Committee
<b>Date of Committee:</b>	16 April 2024
<b>Portfolio Member:</b>	Councillor Jeff Brooks
<b>Report Author:</b>	Julie Gillhespey (Audit Manager)
<b>Forward Plan Ref:</b>	G4486

## 1 Purpose of the Report

- 1.1 To update the Committee on the status of Internal Audit work as at the end of quarter three 2023/24.
- 1.2 The Public Sector Internal Audit Standards (PSIAS), as adapted by CIPFA's "Local Government Application Note", require the Audit Manager to provide periodic updates to senior officers and members on performance against the Audit Plan. As stated in the Council's approved Internal Audit Charter, quarterly updates are required to be presented to the Committee.
- 1.3 The periodic reports aim to provide a progress update against the work in the Audit Plan together with highlighting any emerging significant issues/risks that are of concern.

## 2 Recommendation

No decision is needed, Committee only required to note content of the report.

## 3 Implications and Impact Assessment

Implication	Commentary
<b>Financial:</b>	None
<b>Human Resource:</b>	None
<b>Legal:</b>	None
<b>Risk Management:</b>	Internal Audit work helps to improve risk management processes by identifying weaknesses in systems and procedures and making recommendations to provide risk

	mitigation. The aim of which is to help ensure that services and functions across the Council achieve their goals and targets, and the organisation as a whole meets its plans and objectives.			
<b>Property:</b>	None			
<b>Policy:</b>	None			
	<b>Positive</b>	<b>Neutral</b>	<b>Negative</b>	<b>Commentary</b>
<b>Equalities Impact:</b>				
<b>A</b> Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		X		
<b>B</b> Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		X		
<b>Environmental Impact:</b>		X		
<b>Health Impact:</b>		X		
<b>ICT Impact:</b>		X		
<b>Digital Services Impact:</b>		X		
<b>Council Strategy Priorities:</b>		X		

<b>Core Business:</b>		X		
<b>Data Impact:</b>		X		
<b>Consultation and Engagement:</b>	None			

## 4 Executive Summary

- 4.1 To update the Committee on the status of Internal Audit work as at the end of quarter three of 2023/24.
- 4.2 The Public Sector Internal Audit Standards (PSIAS), as adapted by CIPFA's "Local Government Application Note", require the Audit Manager to provide periodic updates to senior officers and members on performance against the Audit Plan. As stated in the Council's approved Internal Audit Charter quarterly updates are required to be presented to Committee.
- 4.3 The periodic reports aim to provide a progress update against the work in the Audit Plan together with highlighting any emerging significant issues/risks that are of concern.
- 4.4 There were no audit reviews completed during the period which were given a less than reasonable assurance opinion. There were also no unsatisfactory Follow-up reviews completed during the period.
- 4.5 There are no significant issues of concern identified through audit work during the period that need to be highlighted to senior officers/members.

## 5 Supporting Information

### Introduction/Background

- 5.1 Appendix A to this report sets out the audits that have been finalised this quarter. The table below shows the breakdown of completed audits by opinion given. There were a further two advisory audits completed where no opinion was given.

Audit Type	No Assurance	Limited Assurance	Reasonable Assurance	Substantial Assurance
Corporate Systems			5	1
Schools			1	

- 5.2 For this reporting period there were no completed corporate audits given a less than reasonable assurance opinion.
- 5.3 There was one completed Follow-up review, which was given a satisfactory progress rating.
- 5.4 Details of the audit work in progress and the stage reached is set out at Appendix B. This includes one audit still in progress from last financial year. For context, audit work may take longer than planned for a number of reasons, we are very reliant on services providing us with the required information/managers responding to draft audit reports in a timely manner. Also, as a small team, we need to react to emerging changes in risk during the year, for example suspected fraud, requests for unplanned work, as well as audit advice, this reprioritisation of work therefore results in delays in the planned work that has already commenced.
- 5.5 Progress made against the Anti-Fraud Work Plan is set out at Appendix C.

### Proposals

Members note the outcome of audit work.

## 6 Other options considered

Not applicable, the report is for information only.

## 7 Conclusion

There were no audits completed for the period which were given a less than reasonable assurance opinion. There are no areas of concern identified from audit work completed in the period which need to be highlighted to Committee.

## 8 Appendices

- 8.1 Appendix A - Completed Audit Work.
- 8.2 Appendix B - Current Audit Work.
- 8.3 Appendix C - Anti-Fraud Work Plan Update.

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### Subject to Call-In:

Yes:  No:

The item is due to be referred to Council for final approval

Delays in implementation could have serious financial implications for the Council

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| Delays in implementation could compromise the Council’s position   | <input type="checkbox"/>            |
| Considered or reviewed by Overview and Scrutiny Management Committee or associated Task Groups within preceding six months | <input type="checkbox"/>            |
| Item is Urgent Key Decision  | <input type="checkbox"/>            |
| Report is to note only   | <input checked="" type="checkbox"/> |

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