

## **Audit Committee**

# **2023-24 Annual Internal Audit Report + Head of Internal Audit Opinion**

**Date: 3 October 2024**

PUBLISHED

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# 1 SUMMARY

- 1.1 This report provides a summary of the Internal Audit work completed during 2023/24. The report also includes the Head of Internal Audit's annual opinion on the adequacy and effectiveness of the Council's risk management, internal control and governance arrangements during 2023/24.
- 1.2 Internal Audit concludes, based on audit engagements completed during the period, that **LIMITED** assurance can be provided on the Council's Risk Management, Internal Controls and Governance arrangements. Further detail to support this opinion is set out in this report at section **5. Head of Internal Audit Opinion**.
- 1.3 However, when drawing this opinion, the Head of Internal Audit noted that, in response to the Best Value Inspection report (May 2023), a significant amount of work is currently underway to review and improve the Council's Risk Management and Governance arrangements.
- 1.4 All Internal Audit work during 2023/24 conformed with the Internal Audit Manual. However, it has not been possible to conclude whether all work has been completed in accordance with the Public Sector Internal Audit Standards (Standards), due to the absence of a fully formed and compliant Quality Assurance and Improvement Programme.
- 1.5 All of the work completed by the Internal Audit service during 2023/24 was conducted with absolute independence and objectivity and was free from undue influence from officers, Members or others.

## 2 BACKGROUND

- 2.1 The [Accounts and Audit Regulations 2015](#) require all local authorities to undertake effective internal audit to evaluate the effectiveness of its risk management, internal control and governance arrangements, taking into account the Public Sector Internal Audit Standards and guidance.
- 2.2 The Standard 2450 (Overall Opinions) states that the Chief Audit Executive must deliver an annual report, which includes an Annual Audit Opinion.
- 2.3 The opinion can be used by the organisation to inform its governance statement.
- 2.4 The Annual Audit Opinion must conclude on the overall adequacy and effectiveness of the organisation's risk management, internal control and governance arrangements.
- 2.5 The Annual Audit Opinion must cover the following:
  - the scope, including the time period to which the opinion covers.
  - scope limitations.
  - consideration of all projects, including reliance on other assurance providers.
  - a summary of the information that supports the opinion.
  - the risk / control framework, or criteria used as a basis for the overall opinion.
  - the overall opinion, judgement or conclusion reached.

The annual report must include a statement on conformance with the Standards, and the outcomes of the quality assurance and improvement programme.

- 2.6 The reason for an unfavourable overall opinion must be stated.

## 3 RESOURCES

- 3.1 Thurrock Council has a dedicated in-house Internal Audit Team. The current team structure is set out at **APPENDIX B**.
- 3.2 During 2023/24 there was ongoing recruitment activity to fully resource the Internal Audit service, on a permanent basis. Further recruitment is planned during 2024/25.
- 3.3 Additional audit resources were procured from Mazars via an approved procurement framework agreement during 2023/24 to support audit plan delivery.

## **4. CONFORMANCE WITH THE PUBLIC SECTOR INTERNAL AUDIT STANDARDS**

4.1 Compliance with the Standards is mandatory for all public sector internal audit functions. The following section provides an overview of the Standards' key requirements for the Annual Audit Opinion.

### **4.2 Standard 1100 – Independence and Objectivity**

During 2023/24, the Head of Internal Audit reported functionally to the Audit and Standards Committee (now the Audit Committee with functions solely relating to Audit) and where needed communicated and interacted directly with the Chair of the Committee.

There was free and unfettered access to the Chief Executive and Chair of Audit Committee during 2023/24.

### **4.3 Standard 1112 Chief Audit Executive Roles Beyond Internal Auditing**

The Head of Internal Audit's remit includes wider responsibilities for other operational services which includes risk management and insurance. These additional responsibilities were completed in accordance with the safeguards set out in the [Internal Audit Charter](#) and Standards.

During 2023/24 there was no potential or perceived impairment to independence and objectivity in regards of these additional roles.

#### 4.4 Standard 1300 Quality Assurance and Improvement Programme

The Head of Internal Audit's Annual Audit Opinion must include a statement on whether internal audit work completed during 2023/24, conformed to the Standards.

The assessment of whether internal audit work was completed in accordance with the Standards is based on the following internal and external activities, all of which form the Quality Assurance and Improvement Programme:

ASSESSMENT OF QUALITY ASSURANCE AND IMPROVEMENT PROGRAMME	
Supervision and quality assurance reviews on individual audit engagements against the Standards and Internal Audit Manual	Yes
Self-assessments (reflections) by auditors on individual audit engagements completed	Partial
Cold reviews completed on a sample of audit engagements completed against the Standards and Internal Audit Manual.	No
Annual self-assessment against the Standards + Internal Audit Charter	Yes
Summary of key performance indicator outcomes *	No
Customer satisfaction questionnaire responses **	Partial
EXTERNAL ASSESSMENTS	
A 5-yearly External Quality Assessment, which should be completed by an independent, qualified and competent body	Not Due

\*During 2023/24 there were no formal key performance indicators in place to track and monitor the efficiency, quality, performance and outcomes of the Internal Audit Service.

\*\* Customer satisfaction questionnaires were issued to auditees for all of the audit engagements completed during 2023/24. However, there was no formal analysis and tracking of responses and assessments received.

During 2023/24, an internal self-assessment against the Standards was completed. The full [outcomes](#) from this self-assessment was reported to the Standards and Audit Committee in October 2023.

In summary, this self-assessment identified the following areas for improvement:

- The Quality Assurance Improvement Programme.
- Improving the documentation held on individual audit engagement files.
- Procuring an external quality assessment.

Compliance with the Standards Conformance Statement
Based on the gaps identified in the Quality Assurance and Improvement Programme it is not possible to state whether all 2023/24 audit engagements were completed in accordance with the Standards.
A priority for 2024/25 will be creating a 3-year Internal Audit Strategy, which will include a comprehensive service improvement plan to address the gaps identified above, particularly the absence of a Quality Assurance and Improvement Programme. This is to ensure all audit engagements completed during 2024/25 will be conducted in full conformance with the Standards and to ensure optimum readiness for an external quality assessment, which will be arranged for April 2026.

## 5. INTERNAL AUDIT OPINION

### 5.1 Scope of the Opinion

The 2023/24 Head of Internal Audit Opinion is based on the following:

- The Internal Audit engagements completed from the 2023/24 Internal Audit Plan, as agreed by the Audit Committee. **APPENDIX C** provides a summary and status update against the agreed 2023/24 Internal Audit Plan.
- **APPENDIX D** includes a summary of those audit reports finalised since the [Internal Audit Progress](#) report in February 2024.
- Implementation of agreed management actions from previous internal audit engagements. **APPENDIX E** provides a summary of the outcomes from the follow up of agreed management actions.

**5.2 Standard 2050 – Coordination and Reliance**, requires the Head of Internal Audit to coordinate activities, and where appropriate to do so, rely on the outcomes from other internal and external assurance and consultancy providers when formulating the Annual Audit Opinion.

During 2023/24, except for the outcomes from the Best Value Inspection (May 2023), there was no formulated process to coordinate with other assurance providers to identify and assess other sources of internal and external assurance. The 2023/24 Annual Audit Opinion therefore does not incorporate the outcomes from other assurance providers.

A process will be developed and embedded during 2024/25 to ensure full coordination with other internal and external assurance providers to enable these other sources of assurance to be identified and assessed and where relevant be incorporated into the compilation of future Annual Audit Opinions.

### 5.3 Scope Limitation

There are no limitations of scope to report during 2023/24. Although it should be noted that the 2023/24 Audit Opinion is based only on the scope of the audit engagement / follow up work performed, and at the time the work is completed.

## 5.4 Annual Audit Opinion - Evaluation Criteria

The 2023/24 Annual Audit Opinion has been formulated following an assessment of the following factors and evaluation criteria, designed by the Institute of Internal Auditors:

- Audit opinions assigned to 2023/24 audit engagements – **APPENDIX A**
- All risk ratings awarded to individual audit findings during 2023/24.
- The adequacy of management actions proposed to address audit findings.
- Internal Audit's confidence in management addressing agreed actions sufficiently and promptly.
- The implementation of agreed management actions during 2023/24.

ANNUAL AUDIT OPINION DEFINITIONS	
OPINION	GUIDANCE
<b>SUBSTANTIAL ASSURANCE</b>	<p>There is a sound framework of internal controls in place, which are operating effectively to mitigate key risks.</p> <ul style="list-style-type: none"> <li>- No adverse audit opinions on individual audit engagements.</li> <li>- Occasional medium risk findings / recommendations.</li> <li>- Confidence that management will address issues / risks.</li> </ul>
<b>REASONABLE ASSURANCE</b>	<p>There is an adequate framework of internal controls in place, which is operating effectively to mitigate key risks.</p> <ul style="list-style-type: none"> <li>- No adverse audit opinions on individual audit engagements.</li> <li>- Some medium risk rated findings / recommendations.</li> <li>- Isolated high-risk findings / recommendations.</li> <li>- Broadly satisfied that management will address issues / risks.</li> </ul>
<b>LIMITED ASSURANCE</b>	<p>The framework of internal controls is not operating effectively to mitigate key risks. A number of key controls are absent, or not being applied. Business objectives may not be met.</p> <ul style="list-style-type: none"> <li>- Adverse audit opinions on individual audit engagements.</li> <li>- Significant number of medium or high-risk findings / recommendations.</li> <li>- Limited confidence that management will address issues / risks.</li> </ul>
<b>NO ASSURANCE</b>	<p>A control framework is not in place to mitigate key risks. The organisation is exposed to significant error or loss. Objectives are unlikely to be met.</p> <ul style="list-style-type: none"> <li>- Insufficient audit coverage to inform the Head of Internal Audit's Annual Audit Opinion.</li> <li>- Systemic control weaknesses identified through the aggregation of individual audit engagements.</li> <li>- Significant number of adverse / critical audit opinions on individual audit engagements.</li> <li>- No confidence that management will address issues / risks.</li> </ul>



## 5.5 The Annual Audit Opinion

The 2023/24 Head of Internal Audit Opinion concludes that **LIMITED** assurance can be provided on the adequacy and effectiveness of the Council's Risk Management, Internal Controls and Governance arrangements. The table below highlights the opinions for each element:

Risk Management	<b>LIMITED ASSURANCE</b>
Internal Control	<b>REASONABLE ASSURANCE</b>
Governance	<b>LIMITED ASSURANCE</b>
Overall Annual Opinion	<b>LIMITED ASSURANCE</b>

In addition to our core work during the year, Internal Audit has also observed a significant amount of activity to respond to the outcomes from the Best Value Inspection report (May 2023), in relation to risk management, internal control and governance. This includes:

- Approval of an action plan to address the recommendations of the BVI recommendations relating to Risk Management
- Incorporating risk assessment and management as a material consideration in the Council's decision making and service planning.
- Procurement of a Risk Management software application.
- Development of a draft Risk Management Strategy and Framework.
- Completion of a governance review by the monitoring to assess progress on the improvement plan (July 2024)
- Establishment of an Audit Committee (separated from the Standards Committee) with terms of reference and a work plan based on best practice and guidance.
- Adoption of a Local Code of Governance following CIPFA / Solace guidance.
- Coordinated approach between the Head of Internal Audit and Assistant Director, Legal and Governance to prepare the 2023/24 Annual Governance Statement.
- Ongoing training and recruitment activity to resource the Internal Audit team.
- Positive client engagement on all 2023/24 audit reviews.
- Establishment of a standalone Standards Committee focusing on the ethical health of the authority and the ethical framework for councillors and officers
- Improvements to decision making pathways to Cabinet and using automated report preparation software (mod.gov) to ensure consistency, quality assurance and version control.

This opinion should be considered in preparation of the 2023/24 Annual Governance Statement.

There are several specific matters which need to be incorporated into the 2023/24 Annual Governance Statement. This includes the following:

- Improvements to the Council's Risk Management arrangements.
- Recruitment to resource Internal Audit and Risk Management vacant posts.
- Development and implementation of a formal training programme for Internal Auditors.
- Implementation of a consistent and constant follow up process on agreed management actions.
- Development and implementation of a Quality Assurance and Improvement Programme.
- Increased focus by the Internal Audit Team on audit delivery.
- Internal Audit to work towards achieving conformance with the Public Sector Internal Audit Standards and Global Internal Audit Standards.
- Improvement by management to implement management actions by the agreed dates.

The implementation of these areas for improvement will be tracked and monitored, and regular updates on implementation will be reported to key stakeholders through routine Internal Audit and Risk Management reporting.

## 5.6 Breakdown of the Annual Audit Opinion

The following section provides a detailed breakdown of the Annual Audit Opinion:

2023/24 ANNUAL AUDIT OPINION			
RISK MANAGEMENT	LIMITED ASSURANCE		
<p>An embedded Risk Management framework is not in place to ensure that risks to achieving business objectives and priorities are being effectively identified, managed and mitigated. This opinion is based on the following:</p> <p><b>(a) Best Value Inspection Report</b>                      The outcomes from the May 2023 <a href="#">Best Value Inspection</a> report. A full Improvement Plan has been agreed by the Council’s Senior Leadership Team and the local government commissioners to ensure the Risk Management’s arrangements are improved in accordance with the <a href="#">UK Government Orange Book – Management of Risks – Principles and Concepts</a>.</p> <p><b>(b) Risk Management Culture Audit Engagement</b>                      In October 2023, the <b>Risk Management Culture</b> audit concluded that <b>SOME</b> assurance can applied to the adequacy and effectiveness of the controls in place over the Council’s Risk Management arrangements. The key issues identified included:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 50%; vertical-align: top;"> <ul style="list-style-type: none"> <li>- Link between strategic objectives and corporate / strategic risks,</li> <li>- Publication of a Corporate Plan,</li> <li>- Development and implementation of corporate key performance indicators, with routine monitoring and reporting,</li> <li>- Defining and embedding the Council’s risk appetite.</li> <li>- Defining and embedding the Council’s risk tolerance.</li> </ul> </td> <td style="width: 50%; vertical-align: top;"> <ul style="list-style-type: none"> <li>- Embedding risk management into business plans.</li> <li>- Embedding risk management into performance development reviews.</li> <li>- Consistency and reliability of risk recording and reporting.</li> <li>- Risk Owner training.</li> <li>- Risk Owner accountability.</li> <li>- Guidance on risk ratings.</li> <li>- Incorporating risk management into decision making.</li> <li>- Oversight of cross-directorate risks</li> </ul> </td> </tr> </tbody> </table>		<ul style="list-style-type: none"> <li>- Link between strategic objectives and corporate / strategic risks,</li> <li>- Publication of a Corporate Plan,</li> <li>- Development and implementation of corporate key performance indicators, with routine monitoring and reporting,</li> <li>- Defining and embedding the Council’s risk appetite.</li> <li>- Defining and embedding the Council’s risk tolerance.</li> </ul>	<ul style="list-style-type: none"> <li>- Embedding risk management into business plans.</li> <li>- Embedding risk management into performance development reviews.</li> <li>- Consistency and reliability of risk recording and reporting.</li> <li>- Risk Owner training.</li> <li>- Risk Owner accountability.</li> <li>- Guidance on risk ratings.</li> <li>- Incorporating risk management into decision making.</li> <li>- Oversight of cross-directorate risks</li> </ul>
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<p>The Risk Management Culture audit review did identify some areas of good practice within operational service areas, where risks are kept under review, actions are tracked as business-as-usual and available data is used to categorise and prioritise changes to risks.</p> <p><b>(c) Risk Review and Reporting</b>                      At the time of preparing this report, these was no mechanism in place to routinely review and report on corporate, or operational risks across the Council.</p> <p>There is currently a significant amount of activity to review and improve the Council’s Risk Management arrangements, in-line with the recommendation from the May 2023 BVI report. It is anticipated that the new Risk Management arrangements will be in place and operating as business-as-usual by 1 April 2025.</p>			

**2023/24 ANNUAL AUDIT OPINION**

**INTERNAL CONTROLS**

**REASONABLE**

The 2023/24 Audit Plan, which was approved by Audit Committee included 34 reviews. An update on the 2023/24 Audit Plan is shown at **APPENDIX C**.

During 2023/24, 12 assurance and 4 consultancy reviews were completed. A copy of the audit summaries finalised since the Internal Audit Progress report in [February 2024](#) (HIGHLIGHTED IN BLUE) are provided in **APPENDIX D**.

A decision has been made to defer 8 audit reviews to 2024/25. Further details of these deferrals is provided at **APPENDIX C**.

A decision has been made to remove 2 audit reviews from the 2023/24 audit plan. The justification for these audits being removed from the audit plan is detailed in **APPENDIX C**.

The tables below provide a summary of the audit reviews completed by audit opinion and audit findings:

AUDIT PLAN SUMMARY BY OPINION			SUMMARY OF AUDIT FINDINGS		
			HIGH	MEDIUM	LOW
SUBSTANTIAL ASSURANCE	6	35%	7	11	10
REASONABLE ASSURANCE	0	0%			
SOME ASSURANCE	4	24%			
NO ASSURANCE	0	0%			
N/A	7	41%			
<b>TOTAL</b>	<b>17</b>				

In addition to the audit reviews detailed on the 2023/24 Audit Plan, Internal Audit also conducted a significant amount of work in the year, on the follow up on outstanding recommendations raised / agreed management actions from all open audit engagements dating back to 2019/20. This follow up exercise identified that generally there is a good response to implementing agreed management actions by the agreed dates, or requests to revise implementation dates are reasonable. This exercise enabled a significant number of the older audit reviews to be closed as ‘fully complete’. There are no issues or concerns to report to Members in relation to this follow up activity. **APPENDIX E** provides an overview of the implementation of agreed actions.

Based on the audit opinions, the risk ratings applied to completed 2023/24 audit engagements and an assessment of the implementation of agreed management actions during the period, the Head of Internal Audit concluded that **REASONABLE** assurance can be provided on the adequacy and effectiveness of the Council’s internal controls framework.

**2023/24 ANNUAL AUDIT OPINION**

**GOVERNANCE** **LIMITED**

The [Best Value Inspection](#) report, which was published in May 2023, identified significant governance failings. The findings from the BVI report in-part informed those audit reviews incorporated into the 2023/24 Internal Audit Plan.

The assessment on the adequacy and effectiveness of the Council’s governance arrangements is based on the outcomes from the following reviews:

AUDIT	RECOMMENDATIONS RAISED			AUDIT OPINION
	HIGH	MEDIUM	LOW	
Contract Waiver Process	1	4	1	SOME
Risk Management	4	0	0	SOME
IT Key Security Controls	0	4	2	SOME
Change Board – Decision Making	0	0	1	SUBSTANTIAL
Member Training and Development	N/A			
Expenditure Control Process	N/A			

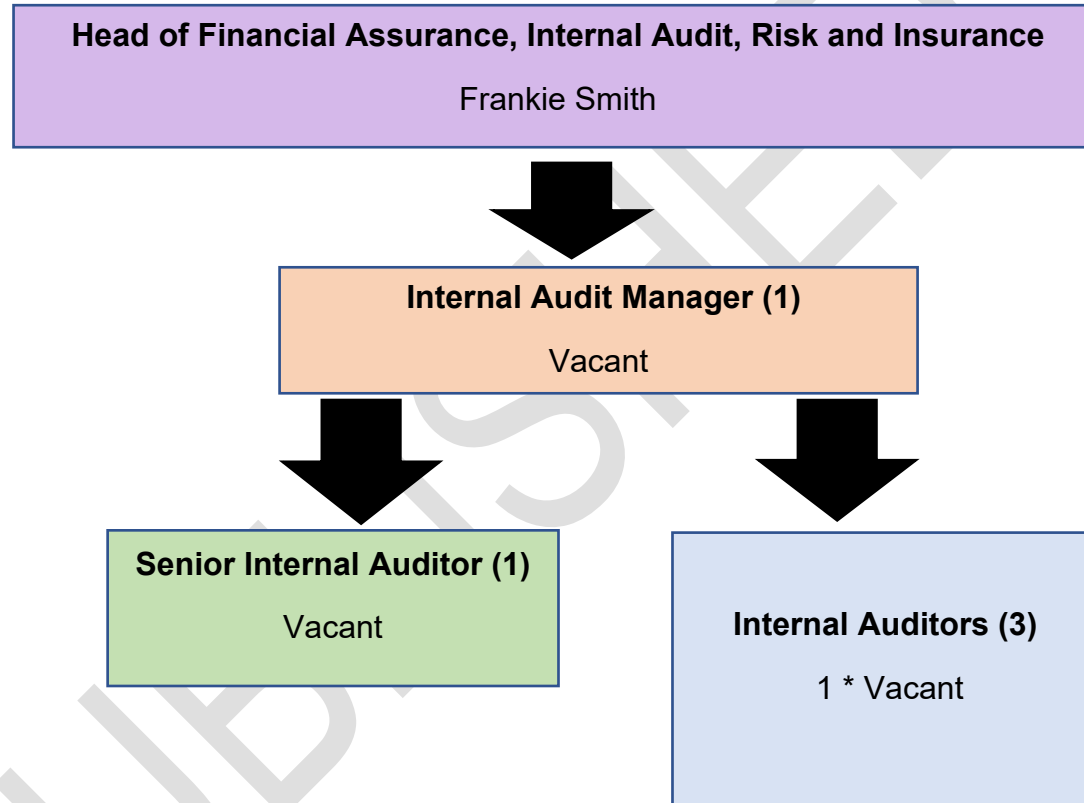
The Member Training & Development and Expenditure Control Process reviews were completed in a consultancy capacity and were therefore not awarded an audit opinion. However, the outcomes from both reviews confirmed the controls in place over both are operating adequately and effectively, with only minor suggestions for improvement. There was also a real ambition by officers on both to continually review and improve the respective processes.

Also, during 2023/24, Internal Audit, in capacity as a trusted adviser, contributed to towards the development of the following:

- Investment Strategy
- The [2024-29 Corporate Plan](#)
- Performance Management and Assurance Framework
- Risk Management Strategy and Framework
- Mapping out the Council’s Accountable Body assurance obligations for Thames Freeport

**OVERALL OPINION** **LIMITED ASSURANCE**

**APPENDIX A – INTERNAL AUDIT TEAM STRUCTURE**



APPENDIX B – AUDIT OPINION AND RISK RATINGS

AUDIT OPINIONS	DEFINITIONS
<b>NO ASSURANCE</b>	Taking account of the issues identified, <b>NO</b> assurance can be taken that the controls upon which it relies to manage the risk(s) are suitably designed, consistently applied or effective. Action needs to be taken to ensure any risk is managed.
<b>SOME ASSURANCE</b>	Taking account of the issues identified, <b>SOME</b> assurance that the controls upon which it relies to manage the risk(s) are suitably designed, consistently applied and effective, action needs to be taken to ensure any risk is managed.
<b>REASONABLE ASSURANCE</b>	Taking account of the issues identified, <b>REASONABLE</b> assurance can be taken that the controls upon which it relies to manage the risk(s) are suitably designed, consistently applied and effective. However, we have identified issues that, if not addressed, increase the likelihood of the risk materialising
<b>SUBSTANTIAL ASSURANCE</b>	Taking account of the issues identified, <b>SUBSTANTIAL</b> assurance can be taken that the controls upon which it relies to manage the risk(s) are suitably designed, consistently applied and effective.

RECOMMENDATION RATINGS	
<b>HIGH</b>	To address a finding which impacts a strategic risk or key priority, which makes achievement of the Council's aims more challenging.
<b>MEDIUM</b>	To address a finding where the Council is in actual or potential breach of its own policy or a less prominent legal responsibility but does not impact directly on a strategic risk or key priority.
<b>LOW</b>	To address a finding where the Council is in actual or potential breach of its own policy but no legal responsibility, and where there is low level (if any) impact on strategic risks or key priorities.

APPENDIX C – 2023/24 INTERNAL AUDIT PLAN SUMMARY

AUDIT TITLE	NATURE OF WORK	STATUS	AUDIT OPINION	SUMMARY REPORTED TO AUDIT COMMITTEE
INT2324-01 Contract Waiver Process	Assurance	Complete	<b>SOME</b>	<a href="#">November 2023</a>
INT2324-02 Risk Management Culture	Assurance	Complete	<b>SOME</b>	<a href="#">February 2024</a>
INT2324-03 Registrars Stock and Security Review	Assurance	Complete	<b>SUBSTANTIAL</b>	<a href="#">February 2024</a>
INT2324-04 Supporting Families Programme	Assurance	Complete	<b>N/A</b>	October 2024
INT2324-05 Divestments – Disposing of Impaired Investments	Consultancy	Complete	<b>N/A</b>	N/A
INT2324-06 Public Sector Internal Audit Standards	N/A	Complete	<b>N/A</b>	<a href="#">October 2023</a>
INT2324-07 Grant Certifications: - Bus Recovery + Local Transport + Multiply	Assurance	Complete	<b>N/A</b>	October 2024
INT2324-08 Housing – Payments to Contractors	Assurance	Complete	<b>SOME</b>	October 2024
INT2324-09 Investments	Consultancy	Ongoing	<b>N/A</b>	N/A
INT2324-10 Accounts Payable	Assurance	Complete	<b>SUBSTANTIAL</b>	October 2024
INT2324-11 Accounts Receivable	Assurance	Complete	<b>SUBSTANTIAL</b>	October 2024
INT2324-12 Council Tax	Assurance	Complete	<b>SUBSTANTIAL</b>	October 2024
INT2324-13 National Non-Domestic Rates	<b>REMOVED</b>			
INT2324-14 Housing Benefits	Assurance	Complete	<b>SUBSTANTIAL</b>	October 2024
INT2324-15 IT Key Security Controls	Assurance	Complete	<b>SOME</b>	October 2024
INT2324-16 Corporate Plan – Objective Setting	Consultancy	Ongoing	<b>N/A</b>	N/A
INT2324-17 Change Board – Decision Making	Assurance	Complete	<b>SUBSTANTIAL</b>	October 2024
INT2324-18 Member Training & Development	Consultancy	Complete	<b>N/A</b>	October 2024
INT2324-19 Financial Strategy – Asset Disposals	<b>REMOVED</b>			



APPENDIX C – 2023/24 INTERNAL AUDIT PLAN SUMMARY

AUDIT TITLE	NATURE OF WORK	STATUS	AUDIT OPINION	SUMMARY REPORTED TO AUDIT COMMITTEE
INT2324-20 Budget Setting and Management		Deferred to 24/25		
INT2324-21 Investments		Same as INT2324-09		
INT2324-22 Talent Management and Retention		Deferred to 24/25		
INT2324-23 A13 – Major Projects – Lessons Learned	Consultancy	Draft Report	TBC	
INT2324-24 Major Projects – Managing the Design Phase		Deferred to 24/25		
INT2324-25 Readiness for CQC Inspection		Deferred to 24/25		
INT2324-26 Out of Borough Placements	Assurance	Draft Report	TBC	
INT2324-27 Unregistered Placements	Assurance	Draft Report	TBC	
INT2324-28 Payroll		Deferred to 24/25		
INT2324-29 Data Protection		Deferred to 24/25		
INT2324-30 Waste – Compliance with ISO Requirements		Deferred to 24/25		
INT2324-31 Embedded Risk Management Culture Follow Up		Deferred to 24/25		
INT2324-32 Expenditure Control Process	Consultancy	Complete	N/A	October 2024
INT2324-33 Thames Freeport – Financial Management	Consultancy	Complete	N/A	October 2024
INT2324-34 Children’s Services Aftercare – Managing Cash	Assurance	Draft Report	TBC	

SUMMARY BY STATUS			
COMPLETE	17	NOT YET STARTED	0
DRAFT REPORT	4	DEFERRED TO 2024/25	8
ONGOING	2	REMOVED	2
PLANNING	0		
<b>TOTAL</b>			<b>33</b>

SUMMARY BY AUDIT OPINION	
SUBSTANTIAL ASSURANCE	6
SOME ASSURANCE	4
REASONABLE ASSURANCE	0
NO ASSURANCE	0
N/A	7
<b>TOTAL</b>	<b>17</b>

APPENDIX C – 2023/24 INTERNAL AUDIT PLAN SUMMARY

AUDITS DEFERRED / REMOVED		
AUDIT	STATUS	JUSTIFICATION
INT2324-09 + INT2324-21 Investments	Changed scope from Assurance to Consultancy	These are the same audit review. Ongoing support on the development of the Council's Investment Strategy
INT2324-20 Budget Setting and Management	Deferred to 2024/25	Change of focus in 2024/25 Audit Plan: - Forecasting and Financial Sustainability - Savings – Assumptions and Plans
INT2324-22 Talent Management and Retention	Deferred to 2024/25	Scope changed to Capacity and Capability Management
INT2324-28 Payroll	Deferred to 2024/25	Service request for deferral to Q1 2024/25. Audit planning has commenced
INT2324-29 Data Protection	Deferred to 2024/25	Restructure and changes to key personnel
INT2324-30 Waste – Compliance with ISO	Deferred to 2024/25	This will be prioritised for Q2 2024/25
INT2324-31 Risk Management Culture Follow Up	Deferred to 2024/25	This will be prioritised for Q1 2024/25
INT2324-13 National Non-Domestic Rates	Removed	Internal Audit agreed with client to defer this audit to 2025/26 to account for high audit activity in service area during 2023/24
INT2324-16 Corporate Plan – Objective Setting	Changed scope from Assurance to Consultancy	Ongoing consultancy support provided to the Performance Management and Assurance Framework Project Group
INT2324-25 Readiness for CQC Inspection	Deferred to 2024/25	Service request to defer consultancy review to assist preparations for CQC inspection.

APPENDIX D – AUDIT ENGAGEMENT SUMMARIES

INT2324-04 SUPPORTING FAMILIES PROGRAMME

SCOPE / OBJECTIVES				ASSURANCE
<ul style="list-style-type: none"> <li>The adequacy and effectiveness of controls to demonstrate the Council’s commitment to delivery of the Supporting Families Programme.</li> <li>To review claims for Partnership work in the referral of cases and achievement of outcomes against the 10 identified criteria:                             <ul style="list-style-type: none"> <li>Getting a good education.</li> <li>Good early years development.</li> <li>Improved mental and physical health.</li> <li>Promoting recovery and reducing harm from substance use.</li> <li>Improved family relationships.</li> </ul> </li> </ul>				<ul style="list-style-type: none"> <li>Children safe from abuse and exploitation.</li> <li>Crime prevention and tackling crime.</li> <li>Safe from domestic abuse.</li> <li>Secure housing.</li> <li>Financial stability.</li> </ul>
STRENGTHS				AREAS FOR DEVELOPMENT
<ul style="list-style-type: none"> <li>Effective partnership working in service delivery.</li> <li>Data to evidence referral and output criteria being achieved.</li> <li>Training and briefings on reporting requirements.</li> </ul>				None identified
SUMMARY OF RECOMMENDATIONS				AUDIT OPINION
ISSUES	RAISED	ACCEPTED	IMPLEMENTED	N/A
HIGH	N/A	N/A	N/A	
MEDIUM	N/A	N/A	N/A	
LOW	N/A	N/A	N/A	
TOTAL	N/A	N/A	N/A	
IMPLEMENTATION OF AGREED MANAGEMENT ACTIONS				
There are no outstanding issues or management actions.				

**APPENDIX D – AUDIT ENGAGEMENT SUMMARIES**

INT2324-07 – BUS RECOVERY GRANT AND LOCAL TRANSPORT GRANT CLAIM	
SCOPE / OBJECTIVES	ASSURANCE
<p>To provide assurance that appropriate checks and investigations have been undertaken to ensure the provision of government grants under the Local Transport Authority Bus Recovery and Local Transport Fund have been used in accordance with the appropriate guidance / determination.</p> <p>Review incorporated spend for the financial years 2021/22 – 2022/23.</p>	
STRENGTHS	AREAS FOR DEVELOPMENT
<p>Grant allocation. Grant spend. Finance reconciliations.</p>	<p>None.</p>
<b>AUDIT OPINION</b>	
<b>N/A</b>	

INT2324-07 – MULTIPLY GRANT 2023-24	
SCOPE / OBJECTIVES	ASSURANCE
<p>To provide assurance that the Council appropriately documented how it spent the Multiply grant for 2023-24 and that the funding was spent supporting eligible learners.</p>	
STRENGTHS	AREAS FOR DEVELOPMENT
<p>A structured set of steps for enrolling eligible learners leading to an Individual Learning Plan. Quality visits to assess content and achievement of deliverables. Expenditure recorded and tracked through an Excel spreadsheet in conjunction with budget data provided by Finance. Internal Audit opinion that the expenditure submitted for the Multiply Grant 2023-24 was substantively spent in accordance with the Grant Conditions.</p>	<p>Some bookkeeping anomalies in the first three quarters of 2023-24 regarding distribution of provider costs to across interventions. A small amount of IT expenditure included which was potentially excluded under the grant conditions. Notifying the Department for Education about a potential fraud, but not notifying the Council’s Counter Fraud Team. Improving record keeping of administration costs</p>
<b>AUDIT OPINION</b>	
<b>N/A</b>	

APPENDIX D – AUDIT ENGAGEMENT SUMMARIES

**INT2324-08 PAYMENTS TO CONTRACTORS – REACTIVE REPAIRS**

**SCOPE / OBJECTIVES**

**ASSURANCE**

The adequacy and effectiveness of controls over the payment of invoices to contractors performing housing repairs. The audit scope included:

- Approval process for sign off
- Process for quantification and description of works
- Process for codification and pricing of works
- Compliance with Contract
- Performance Management

**STRENGTHS**

- Policy and procedures are current and comprehensive.
- Regular programmed meetings with Contractors.
- Effective automated payment process for invoices raised.
- There are performance indicators for assessing contractor’s

**AREAS FOR DEVELOPMENT**

- Authorisation levels and scheme of delegation. (LOW)
- Housing Repairs Policy to be updated and consolidated. (LOW)
- Collection and analysis of data on error rates for orders raised. (HIGH)
- Process flowchart for ordering exclusion works to be developed to detail validation and approval steps. (MEDIUM)
- Development of procedures for the checking orders for exclusion with a lower value. (MEDIUM)
- Analysis of management information for contractor performance. (HIGH)

**SUMMARY OF RECOMMENDATIONS**

ISSUES	RAISED	ACCEPTED	IMPLEMENTED
HIGH	2	2	2
MEDIUM	2	2	1
LOW	2	2	2
<b>TOTAL</b>	<b>6</b>	<b>6</b>	<b>5</b>

**AUDIT OPINION**

**SOME**

**IMPLEMENTATION OF AGREED MANAGEMENT ACTIONS**

Recent follow up work has confirmed that five of the agreed actions from this review have now been implemented in full. This audit will remain open pending the follow up on the one outstanding action.

APPENDIX D – AUDIT ENGAGEMENT SUMMARIES

INT2324-10 ACCOUNTS PAYABLE			
SCOPE / OBJECTIVES			ASSURANCE
<p>To review the overall adequacy and effectiveness of the control over the Accounts Payable arrangements, including:</p> <ul style="list-style-type: none"> <li>- Governance arrangements</li> <li>- Supplier Administration</li> <li>- Purchasing and Payments</li> </ul>			
STRENGTHS		AREAS FOR DEVELOPMENT	
<p>Scheme of delegation is reviewed and updated as needed.                      Changes to suppliers are administered through a supplier portal.                      Due diligence checks are completed on new supplier requests.                      Separation of duties between raising, approving and creating new suppliers.                      Automatic matching of invoices to purchase orders prior to payment.                      System restrictions prevents invoices being paid without a purchase order.                      Reconciliation of all supplier payments prior to payment run.                      Regular payment runs.</p>		<p>Policies and procedures are not regularly reviewed, or version controlled. (LOW)                      No audit trail for the request, verification, approval or implementation of bank supplier changes. (MEDIUM)</p>	
SUMMARY OF RECOMMENDATIONS			AUDIT OPINION
ISSUES	RAISED	ACCEPTED	IMPLEMENTED
HIGH	0	0	N/A
MEDIUM	1	1	Not yet due
LOW	1	1	N/A
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>0</b>
IMPLEMENTATION OF AGREED MANAGEMENT ACTIONS			
<p>The follow up on the MEDIUM priority rated recommendation will be completed in August 2024.</p>			

**SUBSTANTIAL**

APPENDIX D – AUDIT ENGAGEMENT SUMMARIES

INT2324-11 ACCOUNTS RECEIVABLE			
SCOPE / OBJECTIVES			ASSURANCE
To review the overall adequacy and effectiveness of controls over the Council's Accounts Receivable arrangements.			
STRENGTHS		AREAS FOR DEVELOPMENT	
Invoice request forms are completed correctly. Amendments to debts are recorded and approved using a formal template. Account management information is regularly analysed to check for duplicate accounts. Disputed invoices are flagged on the system to pause recovery. Robust procedures for requesting and authorising a refund. Write-offs are well documented and approved in-line with delegated authority. Daily reconciliations to check payments to invoices raised, Regular tracking of aged debt. Regular review of debt collection against target.		One debt tested had not been subject to recovery in-line with the Sundry Debt Collection procedures. (LOW)	
SUMMARY OF RECOMMENDATIONS		AUDIT OPINION	
ISSUES	RAISED	ACCEPTED	IMPLEMENTED
HIGH	0	0	N/A
MEDIUM	0	0	N/A
LOW	1	1	N/A
<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>IMPLEMENTATION OF AGREED MANAGEMENT ACTIONS</b>			
No follow up to be completed as only one low priority recommendation raised. This audit is now fully closed.			

**SUBSTANTIAL**

APPENDIX D – AUDIT ENGAGEMENT SUMMARIES

INT2324-12 COUNCIL TAX			
<b>SCOPE / OBJECTIVES</b>			<b>ASSURANCE</b>
To review the adequacy and effectiveness of controls over the Council’s Council Tax arrangements – including billing, issue and collection of Council Tax.			
<b>STRENGTHS</b>		<b>AREAS FOR DEVELOPMENT</b>	
<p>Polices and procedures.                      Training of new Council Tax officers.                      Established reconciliation procedures on opening balances and bills produced.                      Accuracy testing on Council Tax bills prior to issue.                      Benchmarking on debt collection and recovery rates.                      Identification of and checking exemptions and discounts.                      Tracking and reporting on debt collection and recovery.                      Updating Council Tax accounts in-line with records held by the Valuation Office Agency.</p>		<p>To continue with plan to restructure, recruit and develop Council Tax subject experts to prevent the over-reliance on one officer for Council Tax technical knowledge and expertise. (LOW)</p>	
<b>SUMMARY OF RECOMMENDATIONS</b>			<b>AUDIT OPINION</b>
<b>ISSUES</b>	<b>RAISED</b>	<b>ACCEPTED</b>	<b>IMPLEMENTED</b>
HIGH	0	0	N/A
MEDIUM	0	0	N/A
LOW	1	1	N/A
<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>IMPLEMENTATION OF AGREED MANAGEMENT ACTIONS</b>			
There will be no follow up activity on this review as only one low priority recommendation was raised. This audit is now fully closed.			
SUBSTANTIAL			



APPENDIX D – AUDIT ENGAGEMENT SUMMARIES

INT2324-14 HOUSING BENEFITS			
SCOPE / OBJECTIVES			ASSURANCE
To review the adequacy and effectiveness of controls over the Council’s Housing Benefit arrangements – to include policies and procedures, new claims, change of circumstances, discretionary housing payments, quality assurance, appeals, benefit overpayments and reconciliations and management information.			
STRENGTHS		AREAS FOR DEVELOPMENT	
Policies and procedures are up-to-date and widely available. The Team have regular training and briefings on Housing Benefit matters. Changes to circumstances are processed inline with procedures and targets. Information on Discretionary Housing Payments and the Housing Benefit Appeal process is clearly published on the Council’s website. Tracking and monitoring of Discretionary Housing Payment budget / spend. Effective quality assurance processes in place on Housing Benefit claims Regular monitoring and tracking of appeals received and submitted to tribunal. Automatic calculation of Housing Benefit entitlement / payments. Sound overpayment procedures to enable recovery. Regular reconciliations are completed and are subject to management review.		The supporting information on case files to justify delays in processing new claims in excess of 21 days could be enhanced. (LOW)	
SUMMARY OF RECOMMENDATIONS			AUDIT OPINION
ISSUES	RAISED	ACCEPTED	IMPLEMENTED
HIGH	0	0	N/A
MEDIUM	0	0	N/A
LOW	1	1	N/A
<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>0</b>
			<b>SUBSTANTIAL</b>
IMPLEMENTATION OF AGREED MANAGEMENT ACTIONS			
There will be no follow up activity on this review as only one low priority recommendation was raised. This audit is now fully closed.			

APPENDIX D – AUDIT ENGAGEMENT SUMMARIES

INT2324-15 – IT KEY SECURITY CONTROLS

SCOPE / OBJECTIVES				ASSURANCE
<p>Adequacy and effectiveness of the key controls over the management of the IT security environment. The scope of this review included:</p> <ul style="list-style-type: none"> <li style="display: inline-block; width: 45%;">- Configuring and encrypting laptops and mobile devices</li> <li style="display: inline-block; width: 45%;">- User awareness of key cyber threats</li> <li style="display: inline-block; width: 45%;">- Malware prevention and detection</li> <li style="display: inline-block; width: 45%;">- Monitoring and responding to security incidents</li> <li style="display: inline-block; width: 45%;">- Backups and backup storage</li> </ul>				
STRENGTHS			AREAS FOR DEVELOPMENT	
<p>The Cyber Incident Response Plan. Laptops encrypted as part of the build process. Means of remotely wiping lost or stolen mobile devices and blocking access to laptops. Adequate policies to protect endpoints, mobile devices (tablets) and servers from malware, and access to malicious web content. Three separate backup solutions. Mandatory GDPR training includes cyber-security topics.</p>			<p>The Council does not have a managed threat detection response service or Security Information and Event Management tool to monitor, log and report IT security events in an effective and timely manner. (MEDIUM) 38 personal mobile phones with access to Council data / systems do not have confirmed encryption status. (MEDIUM) Policies and standards for endpoints and mobile devices are not version controlled lack clear guidance for reporting lost or stolen phones. (LOW) Data stored locally on a lost or stolen device could be lost. (MEDIUM) The IT Backup policy does not have an authorisation control and version control sheet. (LOW) User awareness of cyber threats are not tested or reinforced through regular security awareness communications. (MEDIUM)</p>	
SUMMARY OF RECOMMENDATIONS				AUDIT OPINION
ISSUES	RAISED	ACCEPTED	IMPLEMENTED	<b>SOME</b>
HIGH	0	0		
MEDIUM	4	4		
LOW	2	2		
<b>TOTAL</b>	<b>6</b>	<b>6</b>		
IMPLEMENTATION OF AGREED MANAGEMENT ACTIONS				
<p>The follow up on this audit review is currently in progress.</p>				

APPENDIX D – AUDIT ENGAGEMENT SUMMARIES

**INT2324-17 – CHANGE BOARD – DECISION MAKING**

<b>SCOPE / OBJECTIVES</b>	<b>ASSURANCE</b>
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The adequacy and effectiveness of control over the management of decision-making by the Change Board. The scope included: <ul style="list-style-type: none"> <li>- The Change Board’s Governance Framework.</li> <li>- Training to address capability gaps.</li> </ul>	- Delegated authority for, and documenting of decision-making. - Awareness of and alignment to the Change Programme.
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<b>STRENGTHS</b>	<b>AREAS FOR DEVELOPMENT</b>
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The Change Programme Governance Handbook.  
 The proposed revised Change Programme.  
 Diverse expertise on Change Board.  
 Training initiatives to address identified skills gaps.  
 Fortnightly meetings.  
 Approved projects backed by business cases.  
 Updates from the Enhanced Improvement and Recovery Plan.  
 Use of PowerBI to provide live data snapshots for all Change Programme projects.

A formalised training plan, aimed at addressing the skill gaps identified through a skills assessment. (LOW)

<b>SUMMARY OF RECOMMENDATIONS</b>	<b>AUDIT OPINION</b>
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ISSUES	RAISED	ACCEPTED	IMPLEMENTED
HIGH	0	0	
MEDIUM	0	0	
LOW	1	1	
<b>TOTAL</b>	<b>1</b>	<b>1</b>	

**SUBSTANTIAL**

**IMPLEMENTATION OF AGREED MANAGEMENT ACTIONS**

The one LOW priority recommendation will not be subject to follow-up, in-line with the agreed Audit Manual.  
 This audit is now considered to be closed.

APPENDIX D – AUDIT ENGAGEMENT SUMMARIES

INT2324-18 MEMBER TRAINING & DEVELOPMENT

SCOPE / OBJECTIVES

CONSULTANCY

To determine whether a relevant training and development programme is in place that provides Members with the necessary knowledge and skills to effectively undertake their roles and fulfil their responsibilities. The scope of the review included:

- Range of skills
- Training and Development
- Effectiveness and Improvement

STRENGTHS

- New member development strategy and action plan.
- Peer mentoring programme and dedicated support officers.
- Governance and oversight by Standards Committee.
- Proactive approach addressing gaps from the BVI report.
- Creation of a skills matrix.
- Development of individual member profiles
- Training schedule based on Members feedback and priorities.

AREAS FOR DEVELOPMENT

- The introduction of a skills and knowledge assessment.
- The identification of essential skills needed for Committee Members.
- The development of a guidance note on the role of co-opted Members.
- Published principles for creating and sustaining an effective learning culture.
- Monitoring external developments and emerging risks for committees.
- Introduction of a formal networking schedule for Committee Chairs.
- Guidance for reviewing and assessing Committee Chair performance.
- Guidance for reviewing and assessing the performance of committees.
- Formal feedback regarding committee performance and decision-making.

SUMMARY OF RECOMMENDATIONS

ISSUES	RAISED	ACCEPTED	IMPLEMENTED
HIGH			
MEDIUM			
LOW			
TOTAL			

Not Applicable

AUDIT OPINION

N/A

IMPLEMENTATION OF AGREED MANAGEMENT ACTIONS

Not Applicable

APPENDIX D – AUDIT ENGAGEMENT SUMMARIES

**INT2324-32 – EXPENDITURE CONTROL PROCESS**

**SCOPE / OBJECTIVES** **CONSULTANCY**

The adequacy and effectiveness of the expenditure controls to prevent and detect avoidance of the agreed procedures and application of exemptions.

- Guidance, procedures and process maps for expenditure over £500.
- Categorisation of and controlling expenditure.
- Analysis of expenditure (December 2023, January 2024 & February 2024).

**STRENGTHS** **AREAS FOR DEVELOPMENT**

- Well embedded Expenditure Control Process.
- Clear Guidance and Procedures.
- Effective Communication and Training.
- Regular Monitoring and Reporting.
- Real-Time Expenditure Tracking.
- Regular Spot Checks for Compliance.

- Enhanced Oracle Reporting Functionality
- Current process requires manual checks to match Oracle data with 4me approvals.
  - Key information fields such as the expenditure categorisation, authorising officer(s) and unique reference number are not included in Oracle transaction listings.

**SUMMARY OF RECOMMENDATIONS**

ISSUES	RAISED	ACCEPTED	IMPLEMENTED
HIGH			
MEDIUM			
LOW		N/A	
TOTAL			

**AUDIT OPINION**

N/A

**IMPLEMENTATION OF AGREED MANAGEMENT ACTIONS**

N/A

APPENDIX D – AUDIT ENGAGEMENT SUMMARIES

**INT2324-33 – THAMES FREEPORT – FINANCIAL MANAGEMENT SYSTEM**

**SCOPE / OBJECTIVES**

**CONSULTANCY**

To set out the Council’s assurance obligations to the Ministry of Housing, Communities & Local Government that public funds invested in Thames Freeport were being used in accordance with the principals of Managing Public Money.

**RECOMMENDATIONS**

- Establish an agreed minimum set of leading practice features from the Finance Global Design Principles for the Council’s grant administration system.
- Self-assess the system for grant and retained business rates administration against the agreed minimum set of leading practice features.
- Engage the Thames Freeport Governing Body to secure its agreement that OpCo conducts a self-assessment of the company’s system for administering projects funded with public money.
- Consider adoption of the Government’s Model Grant Funding Agreement.
- Formally agree the proportion of OpCo’s establishment and operating costs funded through retained business rates.

**SUMMARY OF RECOMMENDATIONS**

**AUDIT OPINION**

RAISED	ACCEPTED	IMPLEMENTED
5	5	N/A

**N/A**

**IMPLEMENTATION OF AGREED MANAGEMENT ACTIONS**

N/A – follow up on agreed recommendations will not be completed as this was a consultancy review.

## APPENDIX E – IMPLEMENTATION OF AGREED MANAGEMENT ACTIONS

## AUDIT PLAN 2019/20 + 2020/21

AUDIT ENGAGEMENTS	RAISED			ACCEPTED			IMPLEMENTED		NOT DUE	OVERDUE	STATUS	COMMENTS
	HIGH	MEDIUM	LOW	HIGH	MEDIUM	LOW	HIG	MEDIUM				
AE2021-22 Environmental Services	0	0	1	0	0	1	0	0	0	0	Completed	
Business User Allowance	1	1	0	1	1	0	1	1	0	0	Completed	
AE2021-37 Complaints	0	1	0	0	1	0	0	1	0	0	Completed	
INT1920-35 Disclosure Barring Service	0	2	5	0	2	5	0	2	0	0	Completed	
INT1920-02 Fostering	0	5	2	0	5	2	0	5	0	0	Completed	
AE2021-03 HMO	0	1	2	0	1	2	0	1	0	0	Completed	
AE2021-06 Leaseholders	0	1	1	0	1	1	0	1	0	0	Completed	
AE2021-17 No Recourse to Public Funds	0	3	2	0	3	2	0	3	0	0	Completed	
CE2021-01 Project Management	1	1	3	1	1	3	1	1	0	0	Completed	
INT1920-22 Public Contracts	2	0	4	2	0	4	2	0	0	0	Completed	
INT1920-46 Housing Rents	1	0	1	1	0	1	1	0	0	0	Completed	
<b>TOTALS</b>	<b>5</b>	<b>15</b>	<b>21</b>	<b>5</b>	<b>15</b>	<b>21</b>	<b>5</b>	<b>11</b>	<b>0</b>	<b>0</b>		

## APPENDIX E – IMPLEMENTATION OF AGREED MANAGEMENT ACTIONS

AUDIT PLAN 2021/22												
AUDIT ENGAGEMENTS	RAISED			ACCEPTED			IMPLEMENTED		NOT DUE	OVERDUE	STATUS	COMMENTS
	HIGH	MEDIUM	LOW	HIGH	MEDIUM	LOW	HIGH	MEDIUM				
INT-2122/10 Accounts Payable	0	2	0	0	2	0	0	2	0	0	Complete	
INT-2122/09 Child Social Care Commissioning	0	2	1	0	2	1	0	2	0	0	Complete	
INT-2122-06 Housing Planned Maintenance	0	1	4	0	1	4	0	1	0	0	Complete	
INT-1920/46 Housing Rents	0	1	1	0	1	1	0	1	0	0	Complete	
INT-2122-01 Induction Probation	1	2	0	1	2	0	1	2	0	0	Complete	
AE-2122-05 Premises Licencing	0	2	2	0	2	2	0	2	0	0	Complete	
ADV-2122/01 Traffic Management	0	7	0	0	7	0	0	7	0	0	Complete	
<b>Totals</b>	<b>1</b>	<b>17</b>	<b>8</b>	<b>1</b>	<b>17</b>	<b>8</b>	<b>1</b>	<b>17</b>	<b>0</b>	<b>0</b>		



## APPENDIX E – IMPLEMENTATION OF AGREED MANAGEMENT ACTIONS

## AUDIT PLAN 2022/23

AUDIT ENGAGEMENTS	RAISED			ACCEPTED			IMPLEMENTED		NOT DUE	OVERDUE	STATUS	COMMENTS
	HIGH	MEDIUM	LOW	HIGH	MEDIUM	LOW	HIGH	MEDIUM				
INT2223-12 Housing Voids	0	1	0	0	1	0	0	1	0	0	Complete	

## AUDIT PLAN 2023/24

AUDIT ENGAGEMENTS	RAISED			ACCEPTED			IMPLEMENTED		NOT DUE	OVERDUE	STATUS	COMMENTS
	HIGH	MEDIUM	LOW	HIGH	MEDIUM	LOW	HIGH	MEDIUM				
INT2324-01 Contract Waivers Process	1	4	1	1	4	1	1	3	1	0	On track	
INT2324-02 Risk Management Culture	4	0	0	4	0	0	0	0	4	0	Not yet due	Revised implementation dates agreed to allow for review of Risk Management arrangements
INT2324-08 Payments to Contractors	2	2	2	2	2	2	2	1	1	1	Not yet due	Issued June 2024. One action revised to (31/7/24)
INT2324-10 Accounts Payable	0	1	1	0	1	1	0	1	0	0	Complete	
INT2324-15 IT Key Controls	0	4	2	0	4	2	0	0	4	0	Not yet due	
<b>TOTAL</b>	<b>7</b>	<b>11</b>	<b>6</b>	<b>7</b>	<b>11</b>	<b>6</b>	<b>3</b>	<b>5</b>	<b>6</b>	<b>0</b>		