

Allerdale Borough Council

Audit Committee – 20 March 2023

Internal Audit Progress Report 2022.23 Q4.

Portfolio holder	Councillor Colin Sharp PH Finance & Legal
Report from	Michael Roper - Strategic Advisor: Assurance, Risk & Audit
Wards affected	All
Is this a key decision	No

1.0 The reason for the decision

- 1.1 To inform the Committee of the work performed by the Assurance, Risk and Audit Team between December and March 2022/23.

2.0 Recommendations

- 2.1 That progress against the 2022/23 audit report is noted subject to any additional information that the committee may require.

3.0 Background and Introduction

- 3.1 Work has been ongoing to progress the Internal Audit plan and deliver assurances on the Council's governance, risk management and internal control frameworks.

4.0 Progress

- 4.1 6 audits (5 reports) have been finalised since the last progress report and are submitted to the Audit Committee for their consideration (see table below). One further audit is submitted as an advanced draft, as the report content is agreed and will be finalised prior to the Committee date:

Review	Assurance Rating	Appendix
Recruitment & Retention	Reasonable	1
Car Parking /Car Parking Income	Reasonable	2
Building & Staff Security	Reasonable	3
Creditors	Substantial	4
Environmental Health (draft)	Reasonable	5
Operational Risk Register Review	N/A	N/A

4.2 The review of operational risk registers was completed using resource procured from Carlisle City Council, which entailed short workshops with all service managers to assist in producing/updating a complete set of operational risk registers for the Council.

4.3 In addition Assurance, Risk & Audit has provided assurance and risk advice to support the organisation in the achievement of its objectives in the following areas:

- Delivery a procurement fraud workshop for Officers and Members through a joint exercise with the Procurement team.
- Provided advice to Homelessness Services in relation to appropriate controls over the storage and receipt of food vouchers.
- Involvement in LGR workshops to discuss Internal Audit services to be delivered from 2022.23, as well as preparation of a draft Internal Audit plan for Cumberland Council

4.4 Three further reviews are still in progress. These are expected to be finalised prior to 31st March 2023 and will be circulated to Committee Members for information.

4.5 The follow-up review of Risk Management could not be undertaken, as it was not possible to obtain the external resource necessary to deliver this piece of work. As an alternative source of assurance a self-assessment has been undertaken (see elsewhere on the agenda).

5.0 Progress against agreed actions

5.1 A total of 18 outstanding actions were followed up in the period. Findings are included at Appendix 6 and summarised below:

- 17 (94%) agreed actions have been confirmed as fully actioned.
- 1 (6%) agreed actions has been progressed, but is not yet complete and will be transferred to Cumberland Council

6.0 Implications and Impact

6.1 Contribution to Council Strategy Priorities, Outputs and Outcomes

Acceptance of the Assurance, Risk and Audit Team's work provides a direct and indirect contribution to the achievement of the Council's priorities, in accordance with the Assurance, Risk and Audit Service Plan

6.2 Finance/Resource implications

There are no additional finance or resource issues that have not been previously highlighted in this report or previously reported to the Committee.

6.3 Legal and governance implications

There are no additional legal and governance issues that have not been previously highlighted in this report or previously reported to the Committee.

6.4 Risk analysis

Acceptance of this report has no risk management implications other than the consideration of the Corporate Risks and Issues Log by the Committee in terms of oversight of the effectiveness of Risk Management Framework.

6.5 Increasing satisfaction and service

Deliver of Internal Audit assurance activity will ensure an effective Internal Audit service that adds value to the achievement of organisational objectives through reviewing and suggesting improvements to the Governance, Risk Management and Internal Control Framework.

6.6 Equality impacts

Equality impacts Equality is considered during the Assurance, Risk and Audit activities

6.7 Health and Safety impacts

Acceptance of this report has no health and safety impacts

6.8 Health, wellbeing and community safety impacts

Acceptance of this report has no health, wellbeing and community safety impacts

6.9 Environmental/sustainability impacts

Acceptance of this report has no environmental/sustainability impacts

6.10 Other significant implications

None

Appendices attached to this report

Appendix number	Title of appendix
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1	Internal Audit Report – Recruitment & Retention
2	Internal Audit Report – Car Parking / Car Parking Income
3	Internal Audit Report – Building & Staff Security
4	Internal Audit Report – Creditors
5	Internal Audit Report – Environmental Health (Draft)
6	Progress against outstanding actions

Background documents available

Name of background document	Where it is available

Report author(s) and contact officer(s):

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