

Report of	Meeting	Date
Head of Audit and Risk	Governance Committee	Wednesday, 25 September 2024

Internal Audit Interim Report

Is this report confidential?	No
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Is this decision key?	No
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Purpose of the Report

- The purpose of this report is to advise members of the work undertaken in respect of the Internal Audit Plan from April 2024 to August 2024 and to provide an update to the Committee on progress made with management actions arising from reports given a limited assurance rating.

Recommendations

- Members are asked to note the position with regard to the Internal Audit Plan and management actions and provide feedback on the findings detailed within the report.

Reasons for recommendations

- Consideration of the progress against the Internal Audit Plan is a requirement of the Public Sector Internal Audit Standards.

Other options considered and rejected

- None.

Corporate priorities

- The report relates to the following corporate priorities:

Housing where residents can live well	A green and sustainable borough
An enterprising economy with vibrant local centres in urban and rural areas	Healthy, safe and engaged communities

Background to the report

- The Internal Audit Plan for the six months April to September 2024 was approved by this Committee at its meeting in March 2024 and provides for 131 days of audit work.

Internal Audit Reports

- Appendix A** provides a snapshot of the overall progress made in relation to the six month Internal Audit Plan, indicating which audits have been completed and their assurance rating, those that are in progress and those that have yet to start.
- The table below highlights the work completed to date with any issues identified where applicable:

Name of Review	Assurance Rating	Comments
2024-2025		
Annual Governance Statement (AGS)	Not applicable	Proactive input was provided to inform the AGS Action plan presented to the Governance Committee in May 2024
Review of UKSPF Funding	Substantial	A full copy of the report is included at Appendix B
2023-24		
Vulnerability Management	Limited	A full copy of the report is included at Appendix C. The report contains seven agreed management actions and to date, three actions have already been implemented in full. The remaining actions are all on track to be implemented by the agreed date.

Assurance Ratings Key

Assurance Rating	Definition
Full	the Authority can place complete reliance on the controls. No control weaknesses exist.
Substantial	the Authority can place sufficient reliance on the controls. Only minor control weaknesses exist.
Adequate	the Authority can place only partial reliance on the controls. Some control issues need to be resolved
Limited	the Authority cannot place sufficient reliance on the controls. Substantive control weaknesses exist

- For all the reviews completed to date, management have accepted all the findings and the agreed actions in these reports will be followed up and reported on at future meetings of this committee.

Limited Assurance Report update

10. During 2023/24, 5 reports were issued with limited assurance rating. The table below provides an update on the progress made with the implementation of the agreed management actions.

Audit Title	Number of agreed actions	Progress of Actions			Comments
		Implemented	Partial / in progress	Not yet due	
Sundry Debtors – Aged Debts	6	6	n/a	n/a	All management actions implemented within agreed timescale.
Physical Security and Environmental Controls	13	13	n/a	n/a	All management actions implemented within agreed timescale.
Driving Licence checks	9	7	2	0	All actions have been implemented with the exception of the Driving at Work Policy. Agreed revised date of September 24 agreed
Event Management	24	17	4	3	All remaining actions are in progress
Housing Standards	15	4	8	3	All remaining actions are in progress
Totals	67	47	14	6	

11. The above table demonstrates that the Council ensures that actions identified through the Internal Audit process are taken seriously and that implementation is largely achieved within the agreed timescales.

Other Internal Audit Developments

12. In early September the Internal Audit Service retained ISO 9001:2015 accreditation for its Quality Assurance System which is continuously updated to reflect any changes in working practices. Retention of the standard demonstrates that the Service is continuing to seek improved and more efficient working practices to maintain a high quality service.

Climate change and air quality

13. The work noted in this report does not impact the climate change and sustainability targets of the Councils Green Agenda and all environmental considerations are in place.

Equality and diversity

14. The material presented and discussed in this report has not direct implications on equality and diversity.

Risk

15. Failure to report progress against the agreed Internal Audit Plan would mean non-compliance with the Public Sector Internal Audit Standards.

Comments of the Statutory Finance Officer

16. Not applicable.

Comments of the Monitoring Officer

17. Not applicable.

Background documents

There are no background papers to this report.

Appendices

Appendix A – Internal Audit Plan April to September 2024

Appendix B – Internal Audit Review of UKSPF Funding

Appendix C – Internal Audit Review of Vulnerabilities Management

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