

AUDIT AND GOVERNANCE COMMITTEE

23 SEPTEMBER 2022

INTERNAL AUDIT PROGRESS REPORT

Recommendations

- 1. The Chief Internal Auditor recommends that the Internal Audit progress report be noted.**

Background

2. The role of the Council's Internal Audit Service is to enhance and protect organisational value by providing independent assurance, advice and insight into the Council's risk management, governance, and internal control processes.

Audit and compliance 2022/23 Q2 deliverables and Q3 plan

3. Progress against the 2022/2023 audit plan is shown in Appendix 1, including the status of reviews for the remainder of quarter 2 and future planned audits in quarter 3

Audit actions update

4. We are working closely with operational service managers to ensure that actions are undertaken. For actions relating to limited assurance audits where a follow up audit is planned, actions are transferred to the new audit.
5. For School's outstanding actions we have recently agreed with the Schools Support Forum that a Letter of Concern will be issued when schools actions become outstanding when they reach 3-6 months.

Anti-Fraud and Corruption

6. There was an investigation undertaken in the second quarter of 2022/2023. The outcome was that no further direct action was required by the Team, but further actions are continuing corporately. To further highlight the risk from potential frauds and scams staff training, awareness and education continues.

Advisory services

7. Advisory work in this quarter includes being involved in the Fair Cost of Care process to offer guidance where required and review of the audit briefing papers for the Statement of Accounts.

Grant certifications

8. Our grant certification work supports the Council in ensuring that money claimed from government agencies is correctly accounted for and we work closely with operational teams to deliver this. 5 grants have been certified as accurate to date. Details of certifications are given in Appendix 1.

Staffing

9. Currently the Audit and Compliance Manager is overseeing the day-to-day operational aspects of the Internal Audit service with support from the Chief Internal Auditor of the Worcestershire Internal Audit Shared Services. This arrangement is set to continue until at least the end of the financial year.

10. The team continues to develop, and we have a healthy mix of qualified staff and those undertaking training. All staff have regular performance reviews in line with the Council framework, undertake all mandatory training and have regular 1 to 1 sessions.

Contact Points

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Supporting Information

Appendix 1 Audit status

Appendix 2 Audit Actions

Background Papers

In the opinion of the proper officer (in this case the Chief Internal Auditor) there are no background papers relating to the subject matter of this report.