

AUDIT AND GOVERNANCE COMMITTEE

22 SEPTEMBER 2023

INTERNAL AUDIT PROGRESS REPORT

Recommendations

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

Background

- 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 2023/24 Q2 deliverables and Q3 plan

- Progress against the 2023/24 audit plan is shown in Appendix 1, including the status of reviews for the remainder of quarter 2 and future planned audits in quarter.

Audit actions update

- We are working closely with operational service managers to ensure that actions are undertaken. Those actions that relate to 'limited' assurance audits where a follow up audit is planned are transferred to the new audit. Audit report actions are included in Appendix 2.

Anti-Fraud and Corruption

- There have been no investigations undertaken in quarter 2 of 2023/24.

Advisory services

- Advisory work discussions have continued in quarter 2 for Adult Social Care Debt and Transport Services. This work involves challenging current work practices to improve controls and reduce potential risk.
- There has been an increase in the number of requests for advice received by the Internal Audit team. This has included a review of policies and providing guidance on controls. We are responding to these in a timely manner to aid the Directorates in delivering their services.

Grant certifications

- 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. 3 grants have been certified as accurate during the first quarter. Details of certifications are given in Appendix 1.

Staffing

9. A Finance Business Partner and an Audit Officer started their roles at the beginning of September and the Chief Internal Auditor will commence employment at the beginning of November. It is envisaged that there will be a period of settling in along with mentoring which has been reflected in the quarter 3 work plan forecast.

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

Specific Contact Points for this report

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Supporting Information

Appendix 1: Audit Status

Appendix 2: Action Status

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.