

## SIAP INTERNAL AUDIT PROGRESS REPORT - APRIL 2023

<b>Head of Service:</b>	Andrew Bircher, Acting Director of Corporate Services
<b>Wards affected:</b>	All Wards
<b>Urgent Decision?(yes/no)</b>	No
<b>If yes, reason urgent decision required:</b>	N/A
<b>Appendices (attached):</b>	Appendix 1 – Internal Audit Progress Report

### Summary

This report summarises progress against the Internal Audit Plan 2022-2023.

### Recommendation (s)

#### The Committee is asked to:

- (1) **Note the internal audit progress report from Southern Internal Audit Partnership (SIAP) attached at Appendix 1**

## 1 Reason for Recommendation

- 1.1 This Committee has overall responsibility for the audit and governance frameworks, including the functions of an audit committee.
- 1.2 The Committee receives regular internal audit progress reports which update the Committee on progress made against the annual audit plan and the outcomes of individual audits.

## 2 Background

- 2.1 Southern Internal Audit Partnership (SIAP) was appointed as the Council's internal auditors from April 2019.
- 2.2 The Internal Audit Plan and Charter was endorsed by the Committee on 7 April 2022.

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### **3 Audit Plan 2022- 2023**

- 3.1 The report attached as Appendix 1 outlines the progress made against the current annual audit plan and analysis of live audit reports and outstanding management actions.

### **4 Outstanding Management Actions**

- 4.1 Appendix 1 contains details of outstanding management actions from previous audits. We have made progress in reducing the number of overdue actions since the last report:
- In total there are 25 overdue actions, in the previous progress report there were 43.
  - In total 4 are High priority, in the previous report 12 were High.
  - In total 18 are Medium priority.
  - In total 3 are Low priority.

Further verbal updates can be provided by officers during the meeting.

### **5 Risk Assessment**

Legal or other duties

#### 5.1 Equality Impact Assessment

5.1.1 None for the purposes of this report.

#### 5.2 Crime & Disorder

5.2.1 None for the purposes of this report.

#### 5.3 Safeguarding

5.3.1 None for the purposes of this report.

#### 5.4 Dependencies

5.4.1 The Head of Internal Audit (SIAP) will issue an annual Internal Audit Report and Opinion for 2022-2023 on completion of the annual plan. This report is a critical document that will be used in preparing the Annual Governance Statement for 2022-2023, which is included in the Statement of Accounts.

#### 5.5 Other

5.5.1 None for the purposes of this report.

### **6 Financial Implications**

- 6.1 There are no financial implications in this report.

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6.2 **Section 151 Officer's comments:** None arising from the contents of this report.

### 7 Legal Implications

7.1 There are no legal implications arising from this report.

7.2 **Legal Officer's comments:**

The Council is required by statute (under the Regulation 5 of the Accounts and Audit Regulations 2015 and section 151 of the Local Government Act 1972) to have an adequate and effective internal audit function.

Regulation 5 of the Accounts and Audit Regulations 2015 requires the Council to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

In addition, the Council must each financial year conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement (Regulation 6 (1) of the Accounts and Audit Regulations 2015). SIAP are the appointed Council's internal auditors.

The purpose of this report is to detail the summary findings of completed audit reports and follow-up reviews since the report submitted to the last meeting of this Committee.

### 8 Policies, Plans & Partnerships

8.1 **Council's Key Priorities:** The following Key Priorities are engaged:

8.1.1 Effective Council: Engaging, responsive and resilient Council.

8.2 **Service Plans:**

8.2.1 The matter is not included within the current Service Delivery Plan.

8.3 **Climate & Environmental Impact of recommendations:**

8.3.1 No relevance for the purpose of this report.

8.4 **Sustainability Policy & Community Safety Implications:**

8.4.1 No relevance for the purpose of this report.

8.5 **Partnerships:**

8.5.1 The Council's arrangements with partners, such as shared services, are considered within the remit of Internal Audit.

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### 9 Background papers

9.1 The documents referred to in compiling this report are as follows:

#### **Previous reports:**

- *Internal Audit Progress Report 2022-2023*, Audit and Scrutiny Committee, 17 November 2022. Online available: <https://democracy.epsom-ewell.gov.uk/documents/s25118/Internal%20Audit%20Progress%20Report%202022-2023%20November%202022.pdf> [Last accessed: 02/03/2023]
- *Internal Audit Plan 2022-2023 and Internal Audit Charter 2022-2023*, Audit and Scrutiny Committee, 7 April 2022. Online available: <https://democracy.epsom-ewell.gov.uk/ieListDocuments.aspx?CId=157&MId=1109> [Last accessed 21/10/2022]