

INTERNAL AUDIT PROGRESS REPORT

Head of Service:	Gillian McTaggart, Head of Corporate Assurance
Wards affected:	(All Wards);
Urgent Decision?(yes/no)	
If yes, reason urgent decision required:	
Appendices (attached):	Appendix 1 – Internal Audit Progress Report – November 2020 Appendix 2 – IT Business Continuity & Disaster Recovery Audit key outcomes – (Restricted)

Summary

This report summarises progress against the Internal Audit Plan

Recommendation (s)

The Committee is asked to:

- (1) **Receive the internal audit progress report from Southern Internal Audit Partnership 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 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 for a period of four years. SIAP is now in the third year of the contract although delivery of the audit plan in 2020/21 was impacted by the Covid pandemic.

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2.2 The Internal Audit Plan and Charter was endorsed by the Committee on 8th April 2021.

3 Audit Plan 2021/22

3.1 This report presents the first internal audit progress report by SIAP for 2021/22. The report attached as Appendix 1 outlines the progress made against the current annual audit plan and analysis of live audit reports and outstanding audit recommendations.

Audit Assignment	Current Position of Audit	Assurance Opinion	Management Actions		
			H	M	L
Parking & Enforcement (c/f from 20/21)	Final Report	Reasonable		3	
IT Business Continuity & Disaster Recovery (c/f from 20/21)	Final Report	Limited	2	3	0
Financial Resilience	Due Qtr 4				
HR Performance Management	Audit Scope				
Risk Management	Audit Scope				
Health & Safety	Due Qtr 4.				
Information Governance	Due Qtr 4				
Annual Governance Statement	Final Report	Reasonable	1	2	
Council Tax	Due Qtr 4				

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Audit Assignment	Current Position of Audit	Assurance Opinion	Management Actions		
			H	M	L
NNDR	Deferred to Qtr 1 22/23				
Treasury Management	Audit Scope				
Income collection	Due Qtr 3				
Compliance & Enforcement Grant	Ongoing				
Local Govt Compensation Scheme	Complete				
Data Management	Fieldwork completed				
Information Security	Due Qtr 4				
Operational Services	Audit Scope				
Environmental Health	Due Qtr 4				
Climate Change	Scope agreed				
Housing	Due Qtr 4				
Local Plan	Due Qtr 4				
Community Health & Wellbeing	Fieldwork undertaken				
Licensing	Deferred to Qtr 4 from Qtr 3				
Service Delivery Plans	Final Report	Reasonable		1	1
Fees & Charges	Fieldwork				

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Audit Assignment	Current Position of Audit	Assurance Opinion	Management Actions		
			H	M	L
Epsom & Walton Downs Conservators Account	Complete	N/A			

- 3.2 The audit plan will need to be delivered by June for the Head of Internal Audit to complete the End of Year Opinion.
- 3.3 The Progress Report also includes an update on two audits that were finalised in 2021: Parking & Enforcement and IT Business Continuity and Disaster Recovery. The Parking & Enforcement audit was given a reasonable assurance. The IT Business Continuity & Disaster Recovery audit was given a limited assurance and a summary of key observations and actions agreed are provided in Appendix 2. This is restricted to the sensitivity of the recommendations however a number have now been implemented.
- 3.4 There is only one high priority management action from previous audits that remains outstanding. This relates to the Building Control audit; a new target date has been agreed in line with the transfer of the service. Further details of the management actions are provided in Annex 1 of Appendix 1. A number of medium and low term management actions are also outstanding, and some further work will be undertaken to review these and ensure the relevant officers provides an update.

4 Risk Assessment

Legal or other duties

4.1 Impact Assessment

4.1.1 None for the purposes of this report.

4.2 Crime & Disorder

4.2.1 None for the purposes of this report.

4.3 Safeguarding

4.3.1 None for the purposes of this report.

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4.4 Dependencies

4.4.1 The Head of Internal Audit (SIAP) will issue an annual Internal Audit Report and Opinion for 2021-22 on completion of the year. This report is a critical document that will be used in preparing the Annual Governance Statement for 2021/22 and is included in the Statement of Accounts.

4.5 Other

4.5.1 None for the purposes of this report.

5 Financial Implications

5.1 There are no financial implications in this report.

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

6 Legal Implications

6.1 There are no legal implications arising from this report.

6.2 **Legal Officer's comments:** none arising from the contents of this report.

7 Policies, Plans & Partnerships

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

7.1.1 Effective Council- Engaging, responsive and resilient

7.2 **Service Plans:** The matter is not included within the current Service Delivery Plan.

7.3 **Climate & Environmental Impact of recommendations:** no relevance for the purpose of this report.

7.4 **Sustainability Policy & Community Safety Implications:** no relevance for the purpose of this report

7.5 **Partnerships:** not applicable

8 Background papers

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

Previous reports:

Audit, Crime & Disorder and Scrutiny Committee, 8 April 2021 - Internal Audit Plan 2021-22

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- Audit Crime & Disorder & Scrutiny Committee - 8 April 2021 -
Internal Audit Progress Report

Other papers:

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