

Committee: Audit and Scrutiny	Date: 8 March 2022
Subject: Internal Audit Progress Report 2021/22	Wards Affected: All
Report of: Jacqueline Van Mellaerts, Corporate Director (Finance & Resources) and Section 151 Officer	Public
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Summary

This report is intended to inform the Audit and Scrutiny Committee of progress made against the 2021/22 internal audit plan.

The following reports have been finalised since the last Committee:

- Homelessness (Moderate/Moderate)
- Building control (Moderate/Moderate)

Main Report

Introduction and Background

1. This report is intended to inform the Audit and Scrutiny Committee of progress made against the 2021/22 internal audit plan. It summarises the work internal audit have done, together with their assessment of the systems reviewed and the recommendations they have raised.
2. Their work complies with Public Sector Internal Audit Standards. As part of their audit approach, they have agreed terms of reference for each piece of work with the risk owner, identifying the headline and sub-risks, which have been covered as part of the assignment. This approach is designed to enable them to give assurance on the risk management and internal control processes in place to mitigate the risks identified.
3. The Audit Committee approved the 2021/22 annual audit plan in March 2021. The progress against plan is reported at every Audit and Scrutiny Committee during 2021/22.

Issue, Options and Analysis of Options

4. The following reports have been finalised since the last Committee:

- Homelessness (Moderate/Moderate)
- Building control (Moderate/Moderate)

The conclusion of the audits are as follows:

Homelessness (Moderate/Moderate)

5. Whilst the Council has a robust strategy, policy and procedures in place with regards to homelessness, and initial assessments are carried out in compliance with those procedures, we identified instances of non-compliance with respect to the 56 day rule for prevention or relief. In addition, there is scope for improvement in arrangements for maintaining evidence of independent review of cases and wider key performance indicator reporting.

Consequently, we conclude moderate assurance over both the design and operational effectiveness of the Council's homelessness processes and controls.

We have raised three medium and one low priority recommendations.

Building control (Moderate/Moderate)

6. The Council generally has adequate systems and processes in place to enable it to comply with the Building Control Regulations and a number of areas of good practice were identified. However, there is scope for improvement in how officers monitor and report on relevant KPIs. We also identified two instances of non-compliance in respect of the recording of approval processes for Full Plan applications and one instance of the Council exceeding the statutory period for completion of Full Plan applications.

Consequently, we provide moderate assurance on design and moderate assurance on the effectiveness of the key controls.

We have raised two medium priority recommendations.

7. A Summary of outstanding Recommendations from previous audits are included in Appendix B – Follow up report.
8. This is regularly monitored by Senior Officers and will be followed up again ahead of the next Audit and Scrutiny Committee, along with other recommendations due by 30 June 2022.

Consultation

Not applicable.

Reasons for Recommendation

To monitor the progress of work against the internal audit plan.

References to Corporate Strategy

To ensure the Council is effective and efficient by delivering services that are value for money and meet the needs of our residents.

Implications

Financial Implications

Name/Title: Jacqueline Van Mellaerts, Corporate Director (Finance & Resources) and Section 151 Officer.

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There are no direct financial implications arising from this report.

Legal Implications

Name & Title: Amanda Julian, Corporate Director (Law & Governance) and Monitoring Officer

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There are no legal implications arising from this report.

Economic Implications

Name/Title: Phil Drane, Corporate Director (Planning & Economy)

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There are no direct economic implications arising from this report.

Background Papers

None

Appendices to this report

Appendix A: Internal Audit Progress Report

Appendix B: Internal Audit Follow Up Report