

Committee: Audit and Scrutiny	Date: 24 January 2023
Subject: Internal Audit Progress Report 2022/23	Wards Affected: All
Report of: Tim Willis, Interim Director 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 2022/23 internal audit plan.

The following report has been finalised since the last Committee:

- Democratic Services audit (Moderate/Moderate)

Main Report

Introduction and Background

1. This report is intended to inform the Audit and Scrutiny Committee of progress made against the 2022/23 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 2022/23 outline summary audit plan in July 2022 and the full audit plan was presented as a separate agenda item for the Audit and Scrutiny Committee meeting in September 2022 and November 2022. The progress against plan is reported at every Audit and Scrutiny Committee during 2022/23.

Issue, Options and Analysis of Options

4. The following report has been finalised since the last Committee:

- Democratic Services audit (Moderate/Moderate)

The conclusion of the audit is as follows:

Democratic Services audit (Moderate/Moderate)

5. Our audit identified a number of areas of good practice in Democratic Services that assist the Council in functioning in an open and transparent way, including processes for publication of Committee papers and decisions, member declaration of interests and approval of changes to the Council's Constitution.

However, we identified a few areas for improvement, with the most significant being the lack of central filing of documentation for member complaints, which has resulted in the Council being unable to provide us with sufficient evidence for our sample testing. We also noted delays in some Freedom of Information responses and extensions to the response deadlines not being agreed. In addition, actions from the Senior Leadership Team meetings were not clearly recorded on an action log to enable easy identification and monitoring.

Overall, we provide moderate assurance over both the design and effectiveness of controls.

We raised one high priority, three medium priority and two low priority recommendations.

6. A Summary of outstanding Recommendations from previous audits are included in Appendix B – Follow up report.
7. 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 28 February 2023.

Consultation

Not applicable.

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: Tim Willis, Interim Director Resources and Section 151 Officer.
Tel/Email: 01277 312500 / tim.willis@brentwood.rochford.gov.uk

There are no direct financial implications arising from this report.

Legal Implications

Name & Title: Claire Mayhew, Corporate Manager (Democratic Services) and Deputy Monitoring Officer

Tel & Email: 01277 312500/claire.mayhew@brentwood.gov.uk

There are no legal implications arising from this report.

Economic Implications

Name/Title: Phil Drane, Director of Place

Tel/Email: 01277 312500/philip.drane@brentwood.gov.uk

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