



## AUDIT AND SCRUTINY COMMITTEE

14 November 2023

<b>REPORT TITLE:</b>	Internal Audit Progress Report
<b>REPORT OF:</b>	Tim Willis, Interim Director Resources and Section 151 Officer
<b>REPORT IS FOR:</b>	Decision

### REPORT SUMMARY

This report is intended to inform the Audit and Scrutiny Committee of progress made against the 2023/24 internal audit plan.

The following report has been finalised since the last Committee meeting:

- Waste Management 2023/24 (Limited/Limited)

### RECOMMENDATIONS

- R1. To note the progress made against the 2023/24 internal audit plan and the findings from the audit completed since the last Committee meeting.**
- R2. To approve an escalation process for the non-completion of audit recommendations. Escalation process to require responsible officers for recommendations that have surpassed two implementation dates (the original and one revised date) to attend the Audit and Scrutiny Committee to provide an update on progress and an explanation for not implementing the recommendation by the agreed dates.**

### SUPPORT ING INFORMATION

#### 1.0 REASONS FOR RECOMMENDATIONS

Internal audit is required to report the findings of their work to the Council, through the Audit and Scrutiny Committee.

## **2.0 OTHER OPTIONS CONSIDERED**

None.

## **3.0 BACKGROUND INFORMATION**

BDO has been the appointed Internal Auditor for the Council since 1 April 2014.

Their work complies with Public Sector Internal Audit Standards. As part of the audit approach, they agreed terms of reference for each piece of work with the risk owner, identifying the headline and sub-risks which were covered as part of each assignment. This approach is designed to enable internal audit to give assurance on the risk management and internal control processes in place in the Council to mitigate the risks identified.

The Audit Committee approved the 2023/24 annual audit plan in March 2023. The progress against plan is reported at every Audit and Scrutiny Committee meeting.

### **Progress report**

The following final internal audit report has been issued since the last Committee meeting and internal audit's overall conclusion is set out below. Further details included in Appendix A – Internal Audit Progress Report.

### **Waste Management (Limited/Limited)**

Overall, we found the controls in place to mitigate the examined Waste Management risks were not well designed or fully operational.

We made two high priority, four medium priority and one low priority recommendation in relation to a Council specific Waste Management Strategy, centralised training documentation for staff, health and safety inspections, risks assessments, driver routes, monitoring of key performance indicators and the dissemination of the complaints policy.

We are therefore only able to provide limited assurance over the design and operational control framework in place for Waste Management services.

### **Follow up report**

A summary of outstanding recommendations from previous audits is included in Appendix B – Internal Audit Follow Up Report.

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 the Committee date.

#### **4.0 FINANCIAL IMPLICATIONS**

**Name & Title: Tim Willis, Director – Resources & Section 151 Officer**  
**Tel & Email: 01277 312500 / tim.willis@brentwood.rochford.gov.uk**

There are no direct financial implications arising from the report.

#### **5.0 LEGAL/GOVERNANCE IMPLICATIONS**

**Name & Title: Claire Mayhew, Joint Acting Director People & Governance & Monitoring Officer**  
**Tel & Email 01277 312500 / claire.mayhew@brentwood.rochford.gov.uk**

There are no direct legal implications arising from the report.

#### **6.0 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS**

There are no direct resource implications arising from the report.

#### **7.0 RELEVANT RISKS**

There are no direct risks arising from the report. The internal audit programme of work is designed to review risk areas within the Council.

#### **8.0 ENGAGEMENT/CONSULTATION**

None.

#### **9.0 EQUALITY IMPLICATIONS**

**Name & Title: Kim Anderson, Corporate Manager - Communities, Leisure and Health**  
**Tel & Email 01277 312500 kim.anderson@brentwood.gov.uk**

There are no direct equality implications arising from the report.

#### **10.0 ENVIRONMENT AND CLIMATE IMPLICATIONS**

**Name & Title: Phil Drane, Director - Place**  
**Tel & Email 01277 312500 / phil.drane@brentwood.rochford.gov.uk**

There are no direct environment and climate change implications arising from the report.

**REPORT AUTHOR:**       **Name:**       Janine Combrinck  
                                  **Title:**        Director, BDO LLP  
                                  **Phone:**     020 7893 2631  
                                  **Email:**     janine.combrinck@bdo.co.uk

**APPENDICES**

Appendix A: Internal Audit Progress Report

Appendix B: Internal Audit Follow Up Report

**BACKGROUND PAPERS**

None.

**SUBJECT HISTORY (last 3 years)**

<b>Council Meeting</b>	<b>Date</b>
Audit and Scrutiny Committee	26.9.2023
	11.7.2023
	7.3.2023
	24.1.2023
	15.11.2022
	25.7.2022
	5.7.2022
	7.12.21
	28.9.21
	6.7.21