



COMMITTEE TITLE: AUDIT AND SCRUTINY

DATE: 23 January 2024

REPORT TITLE:	Internal Audit Progress Report
REPORT OF:	Tim Willis, Interim Director Resources and Section 151 Officer

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 reports has been finalised since the last Committee meeting:

- Risk Management (Moderate/Moderate)
- Communications and Information Sharing (Moderate/Moderate)

RECOMMENDATIONS

To note the progress made against the 2023/24 internal audit plan and the findings from the audit completed since the last Committee meeting.

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 reports have 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.

Risk Management (Moderate/Moderate)

The Council has clear governance structures and controls in place to review, approve and mitigate risks across the organisation. However, training workshops are overdue, there is a need to formalise routine risk identification processes in regular management meetings throughout the year, and there is scope for risk registers to be updated on a more timely basis following the implementation of simplified risk register templates (while ensuring that the required level of detail is maintained).

We have raised three medium priority recommendations to cover these findings.

Consequently, we concluded moderate assurance over both the design and operational effectiveness of the Council's risk management controls.

Communications and Information Sharing (Moderate/Moderate)

There have been significant changes to the Council's communications arrangements following the partnership with RDC, and there is a need for the OneTeam to shape communications accordingly through a joint communications strategy (which targets key stakeholders via the most appropriate channels, and against which progress is regularly reviewed to ensure continuous improvement), a joint communications plan, and policies and procedures to outline the processes for issuing internal and external communications.

In addition, evidence of approval of communications should be retained and there is scope to use engagement analytics to draw trends, determine lessons learned or assess the impact of communications.

Therefore, we concluded Moderate assurance over both the adequacy of the design of controls and the operational effectiveness of the controls pertaining to communications and information sharing.

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 IMPLICATIONS

Name & Title: Andrew Hunkin, Director – People & Governance & Monitoring Officer
Tel & Email 01277 312500 / andrew.hunkin@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

Not applicable.

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: Henry Muss, Sustainability & Climate Officer
Tel & Email 01277 312500 henry.muss@brentwood.gov.uk

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

REPORT AUTHOR: **Name: Janine Combrinck**
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APPENDICES

Appendix A: Internal Audit Progress Report
Appendix A: Internal Audit Follow Up Report

BACKGROUND PAPERS

None.

SUBJECT HISTORY (last 3 years)

Council Meeting	Date
Not applicable.	