

TEWKESBURY BOROUGH COUNCIL

Report to:	Audit and Governance Committee (Special)
Date of Meeting:	12 December 2022
Subject:	Internal Audit Monitoring Report
Report of:	Chief Audit Executive (Head of Corporate Services)
Head of Service/Director:	Chief Executive
Lead Member:	Lead Member Corporate Governance
Number of Appendices:	One

Executive Summary:

The monitoring report provides the Audit and Governance Committee with an overview of the internal work completed in the period. This includes a level of assurance as to how well the internal control environment is managed for each audit assignment undertaken.

Recommendation:

To consider the audit work completed and the assurance given on the adequacy of internal controls operating in the systems audited.

Financial Implications:

None arising directly from this report.

Legal Implications:

By monitoring the implementation of their recommendations, internal audit assists the Council to minimise risk areas and thereby reduce the prospects of legal challenge.

Environmental and Sustainability Implications:

None arising directly from this report.

Resource Implications (including impact on equalities):

None arising directly from this report.

Safeguarding Implications:

None arising directly from this report.

Impact on the Customer:

None arising directly from this report other than providing interested residents with assurance as to the adequacy of the Council's internal control, risk and governance environment.

1.0 INTRODUCTION

- 1.1** It is a requirement of the Public Sector Internal Audit Standards (PSIAS) that the Chief Audit Executive (Head of Corporate Services) reports formally to the 'board' (Audit and Governance Committee) on the work of internal audit. The monitoring report provides the Audit and Governance Committee with an overview of the work completed by internal audit. This includes a level of assurance as to how well the internal control environment is managed for each audit assignment undertaken.

2.0 COMPLETED AUDIT ASSIGNMENTS FOR THE PERIOD

- 2.1** Internal audit recently updated the Committee on their findings in relation to audits concluded on bulky waste, treasury management and e-ploy (new automated recruitment system). This was reported on 23 November 2022. Since that date, an audit of the management arrangements for the General Data Protection Regulation (GDPR) risk has been finalised. This is identified as a risk within the Council's corporate risk register.
- 2.2** The audit opinion is a positive one, in that the risk, the controls in place and actions to be undertaken are accurately reflected within the risk register. Arrangements in place to manage the GDPR risk include a risk based GDPR action plan, data breach reporting framework, an established Information Governance Board and awareness training.
- 2.3** In terms of other internal audit work, audit assignments on cemeteries and car parks are at draft report stage. Work has also commenced on the following audits: complaints, Human Resources (annual leave and time recording), ICT laptop inventory.

3.0 CONSULTATION

- 3.1** All managers are consulted prior to the commencement of the audit to agree the scope and each manager has the opportunity to comment on the draft report and complete a client survey at the end of the audit.

4.0 ASSOCIATED RISKS

- 4.1** If the CAE does not report functionally to the board then this does not comply with PSIAS. If there are delays in response to the acceptance or implementation of internal audit recommendations, this potentially increases the risk of fraud, error, inefficiency or areas of non-compliance within the systems audited.

5.0 MONITORING

- 5.1** An internal audit monitoring report of work undertaken is presented at each Audit and Governance Committee.

6.0 RELEVANT COUNCIL PLAN PRIORITIES/COUNCIL POLICIES/STRATEGIES

- 6.1** The work of internal audit supports the internal control, risk mitigation and governance of Council plan priorities.

Background Papers: Internal Audit Six Monthly Plan (April-September 2022) – approved by Audit and Governance Committee on 24 Mar 2022

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Appendices: One – Internal Audit Monitoring Report.