



Committee	Audit and Governance Committee
Date	08/07/2024
Subject	Recently Issued Internal Audit Reports
Cabinet Member	Councillor Vince Langdon-Morris, Cabinet Member with Responsibility for Resources and Value for Money Councillor Tim Wilson, Assistant Cabinet Member for Resources and Value for Money
Report Author and Head of Service	Siobhan Martin Head of Internal Audit siobhan.martin@eastsoffolk.gov.uk
Chief Executive	Chris Bally Chief Executive chris.bally@eastsoffolk.gov.uk

Key Decision?	No
Is the report Open or Exempt?	OPEN

Category of Exempt Information and reason why it is NOT in the public interest to disclose the exempt information.	Not applicable
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Purpose/Summary

Internal Audit reports are issued to the Audit and Governance Committee to support the Committee in its responsibilities as set out in its Terms of Reference:

To consider the effectiveness of the Council's internal control system, including information technology security and control.

To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.

To consider the Council's arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements

Review the effectiveness of the system for monitoring compliance with laws and regulations and the results of management's investigation and follow-up of any instances of non-compliance.

Review the findings of any reports provided by regulatory agencies, and any auditor

To consider reports from the Head of Internal Audit on Internal Audit's performance during the year. These will include:

Updates on the work of Internal Audit including key findings, issues of concern and actions taken by management as a result of Internal Audit work.

Recommendation(s)

That Audit and Governance Committee considers and comments upon the presented Internal Audit report(s).

Strategic plan

How does this proposal support Our Direction 2028?

Environmental Impact	See Our Foundations
Sustainable Housing	See Our Foundations
Tackling Inequalities	See Our Foundations
Thriving Economy	See Our Foundations
Our Foundations / governance of the organisation	Internal Audit is responsible for providing independent and objective assurance on the Council's risk, governance and control frameworks, which underpin all Council activity and support the achievement of all Council objectives.

Justification for recommendations

1. Background

- 1.1. Internal Audit reports are independent, evidence-based documents that provide assurance on the Council's observed governance, risk management and internal controls and a clear roadmap for improvement if required.
- 1.2. The Audit and Governance Committee provides independent oversight of the Council's governance, risk management and internal controls, including via Internal Audit reports.

2. Introduction

- 2.1. Internal Audit assignments are undertaken throughout the year, in accordance with the annual risk-based internal audit plan approved by the Audit and Governance Committee in preceding March.
- 2.2. Reports are issued at the end of all internal audit assurance assignments to communicate the conclusions and any actions arising, and confirm the objectives, scope and results of the assignment.

3. Report Purpose

- 3.1. In order to support the functions of the Audit and Governance Committee, the reports issued by Internal Audit since the Committee last met are provided here, so that the Committee is able to
 - Oversee the activity undertaken by Internal Audit and confirm it meets expectations in regards to coverage against the risk-based internal audit plan, performs effectively, and provides assurance in key areas.
 - Consider the details of each report, noting the key findings, any issues of concern, and actions taken by management as a result of Internal Audit work.
- 3.2. The reports presented within this Committee paper will also be incorporated into the basis for the Head of Internal Audit's annual opinion at the end of the financial year.

4. Financial Implications

- 4.1. Each Internal Audit report details any applicable financial risks or implications.

5. Legal Implications

- 5.1. Each Internal Audit report details any applicable legal risks or implications

6. Risk Implications

- 6.1. The discipline of internal audit includes assessment of Management's risk identification and response, as well as consideration of any residual risk or mitigation weaknesses.
- 6.2. Each Internal Audit report details any risks associated with individual audit findings, as well as whether the assignment links directly to any of the risks recorded by Management in the Council's risk registers.

7. Options

7.1. There are no alternative options to consider from this report.

8. Recommendations

8.1. That Audit and Governance Committee considers and comments upon the presented Internal Audit reports.

9. Reasons for Recommendations

9.1. To fulfil the function of the Audit and Governance Committee as described in its Terms of Reference.

10. Conclusions/Next Steps

10.1. The presented internal audit report(s) will be used to support the annual internal audit opinion.

10.2. Any actions detailed in an action plan within the presented report(s) are the responsibility of the allocated responsible officer to complete. Internal audit monitors progress against all actions and provides an update as a standing item to the Audit and Governance Committee, as assurance that identified weaknesses are being managed and resolved.

Areas of consideration comments

Section 151 Officer comments:

Not applicable

Monitoring Officer comments:

Not applicable

Equality, Diversity and Inclusion/EQIA:

Not applicable

Safeguarding:

Not applicable

Crime and Disorder:

Not applicable

Corporate Services implications:

(i.e., Legal, Finance, Procurement, Human Resources, Digital, Customer Services, Asset Management)

Not applicable

Residents and Businesses consultation/consideration:

Not applicable

Appendices:

Appendix A	Write Offs 2023/24
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Background Reports:

None