



Committee	Audit and Governance Committee
Date	11/03/2024
Subject	Internal Audit Reports Recently Issued
Cabinet Member	Cabinet Member with responsibility for Resources and Value for Money, Cllr V Langdon-Morris Assistant Cabinet Member with responsibility for Resources and Value for Money, Cllr T Wilson
Report Author and Head of Service	Mrs Siobhan Martin Head of Internal Audit siobhan.martin@eastsoffolk.gov.uk 01394 444254
Chief Executive	Mr Chris Bally Chief Executive chris.bally@eastsoffolk.gov.uk 01502 523210

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

Purpose/Summary

Internal Audit reports are presented to the Audit and Governance Committee as a standing item to enable the Committee to fulfil its Terms of Reference:

‘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 the Audit and Governance Committee notes the contents of the report and the internal audit reports provided as appendices:

- Disabled Facilities Grant (Certification) 2023-24

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	The findings within each Internal Audit report are linked to good governance arrangements and practices at East Suffolk Council, which underpin the council’s strategic and operational activity. All Internal Audit reports contribute to the achievement of East Suffolk Council’s objectives set out in Our Direction 2028.

Justification for recommendations

1. Background

- 1.1. Internal Audit reports are independent, evidence-based documents that provide assurance on the level of governance in operation and a clear roadmap for improvement if required.
- 1.2. The Internal Audit reports attached have recently been issued to those listed on the report distribution list.

2. Introduction

- 2.1. Internal Audit reports have been prepared following the completion of specific assurance or consultancy activities that have been undertaken as part of the approved Internal Audit Annual Plan.
- 2.2. The completion of the Internal Audit Plan is an essential component of East Suffolk Council's governance arrangements. Individual audits are undertaken as part of the Internal Audit Plan and used as the basis for the Head of Internal Audit's annual opinion, which in turn contributes to the council's Annual Governance Statement.
- 2.3. The Audit and Governance Committee is provided copies of Internal Audit reports to assist it with all four of its four main functions, that it:
 - Provides independent assurance of the adequacy of the risk management framework and the internal control environment
 - Provides independent review of the Council's governance, risk management and control frameworks
 - Oversees the financial reporting and annual governance processes.
 - Oversees internal audit and external audit, helping to ensure effective relationships exist and efficient and effective assurance arrangements are in place.

3. Proposal

- 3.1. The Audit and Governance Committee has the opportunity to review details of organisational governance, risk management and internal control as detailed in the Internal Audit reports presented here as appendices, and provide comment as appropriate.

4. Financial Implications

- 4.1. Each Internal Audit report included as an appendix to this Committee report details financial implications where applicable.

5. Legal Implications

- 5.1. Each Internal Audit report included as an appendix to this Committee report details legal implications where applicable.

6. Risk Implications

- 6.1. Each Internal Audit report included as an appendix to this Committee report sets out the main risks associated with the scope and objectives of that individual audit.
- 6.2. Any significant findings within individual reports will clearly state the associated risk exposure for East Suffolk Council.
- 6.3. A crucial element within the council's risk environment is the implementation of the actions agreed by Management as part of the internal audit process, so that risks to Council objectives are mitigated.

7. Options

- 7.1. There are no options to be considered in relation to this report.

8. Recommendation

- 8.1. That the Audit and Governance Committee notes the contents of the report and the internal audit reports provided as appendices:
- Disabled Facilities Grant (Certification) 2023-24

9. Reasons for Recommendations

- 9.1. To enable the Audit and Governance Committee to fulfil its terms of reference effectively.

10. Conclusions/Next Steps

- 10.1. Not applicable

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	Disabled Facilities Grant (Certification) 2023-24
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