



## AUDIT & GOVERNANCE COMMITTEE

Monday, 18 November 2019

### INTERNAL AUDIT REPORTS RECENTLY ISSUED

#### EXECUTIVE SUMMARY

1. Internal Audit reports are issued to the Audit and Governance Committee to enable the Committee to fulfil its Terms of Reference: 'To consider reports from the Head of Internal Audit...'
2. The Audit and Governance Committee is invited to comment upon the contents of the attached Internal Audit Reports:
  - a) Disabled Facilities Grant (DFG) Certification
  - b) Framlingham Connected Communities Pilot Scheme Grant Claim Form

Is the report Open or Exempt?	Open
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<b>Wards Affected:</b>	All
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<b>Cabinet Member:</b>	Councillor Steve Gallant Leader of the Council and Cabinet Member with responsibility for Resources
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<b>Supporting Officer:</b>	Mrs Siobhan Martin Head of Internal Audit 01394 444254 siobhan.martin@eastsuffolk.gov.uk
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## **1 INTRODUCTION**

- 1.1 Internal Audit reports are issued to the Audit and Governance Committee to enable the Committee to fulfil its Terms of Reference: 'To consider reports from the Head of Internal Audit...'.
- 1.2 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.
- 1.3 The Internal Audit reports attached have recently been issued to those listed on the report distribution lists.

## **2 BACKGROUND**

- 2.1 Full copies of the reports are forwarded to the Chief Executive and relevant senior officers, including the Section 151 Officer when appropriate.
- 2.2 Full reports are also sent to the relevant Portfolio Holder and all members of the Audit and Governance Committee once the reports are finalised.
- 2.3 All agreed recommendations are recorded on a database maintained by Internal Audit. This database provides the Head of Internal Audit with the mechanism to both track and chase up outstanding recommendations. Overdue recommendations which have poor governance implications are reported regularly to the Audit and Governance Committee.

## **3 HOW DOES THIS RELATE TO THE EAST SUFFOLK BUSINESS PLAN?**

- 3.1 The findings within each Internal Audit Report are directly linked to good governance arrangements and practices at the Council, which underpin the Council's strategic and operational workings including the East Suffolk Business Plan.

## **4 FINANCIAL AND GOVERNANCE IMPLICATIONS**

- 4.1 Each Internal Audit report details the financial and governance implications if applicable.
- 4.2 The Internal Audit reports presented to this Committee set out the main risks associated with the scope and objectives of that individual audit. A mechanism exists, including meetings between the Head of Internal Audit and Senior Management Team, to ensure that any remaining uncovered risks are fed back into the Audit risk model to ensure these are covered within the Strategic Audit Plan.
- 4.3 Any significant findings within individual reports will clearly state the associated risk that the Council is then exposing itself to.
- 4.4 A crucial element within the Council's risk environment is the implementation of the recommendations put forward by Internal Audit and agreed by Management.

## **5 OTHER KEY ISSUES**

- 5.1 There are no known implications in relation to this report over Equality Impact Assessment, Sustainability Impact Assessment or Partnership Impact Assessment.

## **6 CONSULTATION**

- 6.1 There is no requirement upon the Council in this instance. All those parties listed on the reports distribution lists have received the reports.

## **7 OTHER OPTIONS CONSIDERED**

- 7.1 There are no other options to be considered in the context of this report. Any legal, risk or equality impact implications are inherently captured in within each report.

## **8 REASON FOR RECOMMENDATION**

- 8.1 To ensure that this report is considered within the overall control environment operated within the Council, and that the Audit and Governance Committee assures itself that the coverage by Internal Audit as outlined in the Audit Plan is adequate, and endorses the recommendations in support of effective corporate governance.

### **RECOMMENDATIONS**

That the Audit and Governance Committee comments upon the contents of the following Internal Audit Reports:

1. Disabled Facilities Grant (DFG) Certification
2. Framlingham Connected Communities Pilot Scheme Grant Claim Form.

### **APPENDICES**

<b>Appendix A</b>	Internal Audit Report - Disabled Facilities Grant (DFG) Certification
<b>Appendix B</b>	Internal Audit Report - Framlingham Connected Communities Pilot Scheme Grant Claim Form

### **BACKGROUND PAPERS**

<b>Date</b>	<b>Type</b>	<b>Available From</b>
2016	Public Sector Internal Audit Standards	Head of Internal Audit Siobhan.martin@eastsoffolk.gov.uk
April 2019	East Suffolk Council Internal Audit Charter	Head of Internal Audit Siobhan.martin@eastsoffolk.gov.uk