

AUDIT SERVICES AUDIT WORK 2023/24 – ANNUAL REPORT

SUMMARY REPORT

Purpose of the Report

1. To provide Members with the annual report of the testing undertaken in the previous 12 months in accordance with Audit Services' role and terms of reference.

Summary

2. The report outlines progress to date on audit assignment work, consultancy/contingency activity and performance indicators.
3. In relation to Audit Services' performance a detailed report is provided with all agreed work completed.

Recommendation

4. It is recommended that the annual report of the results of testing during the previous 12 months and the overall opinion statement be noted.

Reasons

5. The recommendation is supported to provide the Audit Committee with evidence to reflect on the Council's governance arrangements.

Andrew Barber
Assurance Manager

Background Papers

- (i) Internal Audit Charter
- (ii) Results of Audit Testing

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| S17 Crime and Disorder | Other than any special investigation work there is no crime and disorder impact. |
| Health and Well Being | There is no specific health and well being impact. |
| Carbon Impact and Climate Change | There is no specific carbon impact. |
| Diversity | There is no specific diversity impact. |
| Wards Affected | All wards are affected equally. |
| Groups Affected | All groups are affected equally. |
| Budget and Policy Framework | This report does not affect the budget or policy framework. |
| Key Decision | This is not a key decision. |
| Urgent Decision | This is not an urgent decision. |
| Council Plan | Maintaining an appropriate oversight of risk & controls will help contribute to the delivery of the Council Plan Objectives |
| Efficiency | There is no specific efficiency impact. |

MAIN REPORT

Information and Analysis

6. The report should be considered in the context of fulfilling the function to monitor the adequacy and effectiveness of the Council's internal control environment and the Internal Audit service provided.
7. **Appendix 1** provides members with detailed feedback on the performance of the service.
8. As members are aware audit work is planned on a quarterly basis and is effectively a rolling programme of testing. Any work not completed at the end of the quarter is rolled forward into the next quarter. However, to ensure sufficient work is completed to be able to provide an overall opinion on the control environment a minimum level of coverage is identified. This takes into account the priority rating for each test. For the period July 2023 to June 2024 the minimum level of coverage has been calculated at 300, the actual number of controls tested was 303, meaning sufficient work has been completed to enable an overall opinion to be provided.
9. In line with good practice, at an appropriate time, Audit Services follow up with Managers progress on implementation of audit recommendations agreed in audit reports.
10. The Shared Service has also responded to routine requests from Groups for advice and guidance on operational matters.

Outcome of Consultation

11. There was no formal consultation undertaken in production of this report.