

Teignbridge District Council

Audit Scrutiny

13 December 2023

Part 1

INTERNAL AUDIT PROGRESS REPORT

Purpose of Report

To advise members of the internal audit work completed and in progress.

Recommendation(s)

The Audit Scrutiny Committee is recommended to note the report.

Financial Implications

None. The internal audit service is currently within budget.

Legal Implications

None. The Council is meeting its statutory duty to undertake an internal audit in accordance with the Accounts and Audit Regulations.

Risk Assessment

Risks are taken into account when planning internal audit work.

Environmental / Climate Change Implications

None.

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Executive Member

Councillor Richard Keeling – Executive Member for Resources

1. INTRODUCTION / BACKGROUND

- 1.1 Internal audit provides an independent opinion on the Council's risk management, control environment, and governance. A plan of audit work was approved by Audit Committee members in August 2023, showing areas to be audited. This report shows progress against that plan.

2. AUDIT PLAN PROGRESS 2023-2024

SYSTEM	STATUS	ASSURANCE
<u>Core Financial Systems</u>		
Main Accounting	-	-
Payroll	-	-
Council Tax	-	-
Housing Benefits & Council Tax Support	-	-
Business Rates	Commencing mid Dec / Jan 24	
Housing Finance	Commencing mid Dec / Jan 24	
<u>Other Systems / Projects</u>		
Government Grants and Payment Schemes	Ongoing	-
Safeguarding	Completed	Good
Health and Safety (Housing Stock)	Draft Report Issued	-
Health and Safety (Corporate)	-	-
Housing Grants (DGF etc.)	In Progress	-
Estates – follow up of previous audit	In Progress	-
Car Park Debt – follow up of previous audit	In Progress	-
Councillors Community Fund	Completed	Good
Business Continuity Management	-	-
Purchasing Cards (new system)	-	-
Grant Certifications (as required)	-	N/A
Risk Management 2023	-	-
Governance and Annual Gov Statement	Ongoing	-
Fraud Risk Analysis	Ongoing	-

National Fraud Initiative	Ongoing	-
Register of Interests, Gifts and Hospitality	Completed	Good
Software Licensing	-	-
Building Control *	Completed	Good
Mobile Device Billing*	Completed	Good
Green Business Grant *	Completed	Good
Energy Bills Support Scheme *	Completed	Good
Risk Management 2022 *	Completed	Good
Data Quality *	Completed	Good
Alternative Fuel Payment Scheme *	Completed	Good

(Audits marked with “*” were not included in this year’s plan but have been completed since the last monitoring report.)

2.2 The Assurance Opinion descriptions for the work listed above are as follows:

Key to Assurance Opinions:		
Excellent	☆☆☆☆	The areas reviewed were found to be well controlled, internal controls are in place and operating effectively. Risks against achieving objectives are well managed.
Good	☆☆☆	Most of the areas reviewed were found to be adequately controlled. Generally risks are well managed but some areas for improvement have been identified.
Fair	☆☆	Basic control framework in place, but most of the areas reviewed were not found to be adequately controlled. Generally risks are not well managed and require controls to be strengthened to achieve system objectives.
Poor	☆	Controls are seriously lacking or ineffective in their operation. No assurance can be given that the system’s objectives will be achieved.

2.3 The following follow up audits were also undertaken to check progress with agreed actions:

System Admin Permissions	Teignbridge 100
Council Tax Energy Rebate	Climate Change
Leisure	Data Quality
Utilities	Green Business Grant

Please note that due to the significance of recommendations for both Estates and Car Parks, these areas are being revisited in depth and additional audit reports will be issued shortly. This work should be completed before the December break.

3. CONCLUSION

Internal Audit work is progressing reasonably well and assurance has generally been positive.