

**Management Actions In Response To Annual Internal Audit Opinion 2022/23**

Action	Current Status Position	Work to Fully Implement Action	Timeline for Delivery	Lead Officer	Comments
Deliver the internal audit plan for each year	The Internal Audit Plan for 2023/24 has been signed off by Corporate Leadership Team and approved at Audit & Governance Committee on 26th April 2023	Progress on delivery of the Plan is reported to CLT and A&G Committee throughout year	March 2024	Internal Audit Manager	
		Internal Annual Report for 2023/24 to provide final performance	July 2024		
		Internal Audit team is resourced to deliver the Plan. Position to be reported in Quarterly Report to Audit Governance Committee (see action below)	July 2024		
Strengthen performance management process for implementation of internal audit recommendations	Initial conversations between Statutory Officers and Internal Audit Manager have established initial improvements	Fully review current IA Recs implementation performance management process	Sept 2023	Director of Resources	
		Assign audit recommendations to the officer responsible for implementing them	July 2023	Internal Audit Manager	
		Internal Audit to attend Team meetings at least 6 monthly. [Head of Service to invite Internal Audit. Internal Audit to produce record of meeting]	Sept 2023	Head of Service / Team Manager	
		Enhanced initial process - statutory officer sessions for recommendation owners to justify their plan for delivery of recommendations	July 2023	Director of Resources	Initial meeting planned for 24 July 2023
		Attendance at Audit and Governance Committee for CLT Lead to report progress on delivery. On an exception	Sept 2023	Director of Resources	

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		basis for late or extended recommendations			
Strengthen reporting process to Audit & Governance for internal audit recommendations		Review the reporting process	Sept 2023	Director of Resources	CLT were advised of the enhanced process in June. First Statutory Officers meeting planned for 24 July 2023
		Implement enhanced exception reporting (with focus on extensions and missed deadlines) for recommendation owners with Statutory Officer and at Audit & Governance Committee	December 2023		
		Embed the new process into the Council's way of working	March 2024		
Increased capacity of internal audit resources / team	<ul style="list-style-type: none"> <li>o A review of the team was undertake in Autumn of 2022.</li> <li>o A new structure was agreed by all partner Council's</li> <li>o NWL agreed additional resources as part of its 2023/24 base budget in February 2023.</li> <li>o Recruitment to the new structure has commenced with the successful appointment of an Apprentice role</li> </ul>	Fully recruit to new Internal Audit structure. Currently there are two posts in the process of recruitment.	Sept 2023	Internal Audit Manager	Interim resource is being considered to deliver the Plan if permanent resources are not recruited in a timely manner.
Strengthening senior management structure	The Chief Executive reviewed the senior leadership capacity in the organisation in Autumn 2022. Council approved the structure in February 2023 including a	n/a	n/a	n/a	Complete

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	Director of Resources (s151 officer) and Head of Finance. The Head of Finance role was recruited to in May 2023. The Director has been recruited to and is due to start in September 2023. An interim Director is currently covering the role.				
Improve synergies and linkages between internal and external audit		Internal Audit to have regular meetings with External Audit	October 2023	Internal Audit Manager	
Raise the profile and importance of internal audit in the Council	<ul style="list-style-type: none"> <li>○ It has been recognised at a senior management level a cultural shift is required within the organisation as internal audit is important to ensure the council performs effectively.</li> <li>○ The senior leadership team has been strengthened.</li> <li>○ Additional capacity has been secured for the Internal Audit team.</li> <li>○ Reference to role of Internal Audit was included in CLT blog in June 2023.</li> </ul>	Communicate the importance of internal audit to staff as part of the overall governance framework of the Council by including an Internal Audit module in corporate governance training.	December 2023	Head of Legal and Support Services	
		Review Internal Audit training on their function/role on Skillgate	March 2024	Internal Audit Manager	
		Directors to ensure their Teams have regard to the assurance framework in their services. Engage internal audit as part of Council Delivery Plan/Business Planning process	December 2023	Directors	
		Internal Audit seen as part of the decision making/grant bids/project set up process	March 2024	Directors and Heads of Service	
		Review project management templates, toolkit and guidance to include input from/ engagement with Internal Audit	March 2024	Director of Resources	

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		Business/Service Plan process and associated templates to be updated to include Internal Audit Plan as a consideration (as part of wider support service engagement)	December 2023	Head of HR & OD	
		Engage internal audit as part of Business/Service Plan process	March 2024	Directors/Heads of Service	
		Consider if Managers Job Description need to be updated to reflect importance of assurance.	March 2024	Head of HR & OD	
		Consider if the staff appraisal process could assist in managing implementation of internal audit recommendations.	September 2023	Head of HR & OD	
		Internal Audit to produce regular blogs, including case studies of usefulness of early/proactive engagement	March 2024	Internal Audit Manager	
Improve the accessibility of internal audit reports on the Council's systems	The Internal Audit team have an existing presence on the Council's intranet	Review the current intranet presence and accessibility for Internal Audit	July 2023	Internal Audit Manager	
		Implement the findings of the review	December 2023		
Implementation of the Council's new finance system to enhance financial control environment	The new finance system was implemented and went live from 1 April 2023. This will improve financial assurance from an internal audit perspective.	n/a	n/a	n/a	Complete.
Meetings between Internal Audit Manager and the Chair of the Audit Committee		Set up regular meetings	July 2023	Internal Audit Manager	

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Compliance with CIPFA Position Statement to ensure the Audit and Governance Committee have the required skills and knowledge	<ul style="list-style-type: none"> <li>○ Audit and Governance Committee consider in April 2023</li> </ul>	Developing the training plan by working group	Oct 2023	Director of Resources	
	<ul style="list-style-type: none"> <li>○ Member Working Party established and had their first meeting.</li> </ul>	Delivery of the training plan	On-going		
	<ul style="list-style-type: none"> <li>○ Training sessions for Members took place on Role of Audit Committee (5 June) and Treasury Management Training (6 July)</li> </ul>	Appointment of independent persons on the Audit & Governance	Oct 2023		