

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	Ongoing – quarterly reports have been provided to CLT & A&G
		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		IA have successfully recruited to one internal audit assistant but are still carrying a vacancy for the second internal audit assistant. Additionally, we have as yet been unable to recruit an agency auditor to carry out the housing audits for 2023/24
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	To be discussed by statutory officers on 30 October 2023
		Assign audit recommendations to the officer responsible for implementing them	July 2023	Internal Audit Manager	Completed

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		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	IA have only been invited to 2 meetings – Housing in July 23 and Community Services 24/10/23
		Enhanced initial process - statutory officer sessions for recommendation owners to justify their plan for delivery of recommendations	July 2023	Director of Resources	Further meeting scheduled for the end of October 2023
		Attendance at Audit and Governance Committee for CLT Lead to report progress on delivery. On an exception basis for late or extended recommendations	Sept 2023	Director of Resources	See above.
Strengthen reporting process to Audit & Governance for internal audit recommendations		Review the reporting process	Sept 2023	Director of Resources	Recommendations list is now part of the Statutory Officers monthly meeting.
		Implement enhanced exception reporting (with focus on extensions and missed deadlines) for recommendation owners with Statutory Officer and at Audit & Governance Committee	December 2023		CLT were advised of the enhanced process in June. Statutory Officers monthly meetings in the diary.
		Embed the new process into the Council's way of working	March 2024		

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Increased capacity of internal audit resources / team	<ul style="list-style-type: none"> ○ A review of the team was undertake in Autumn of 2022. ○ A new structure was agreed by all partner Council's ○ NWL agreed additional resources as part of its 2023/24 base budget in February 2023. ○ Recruitment to the new structure has commenced with the successful appointment of an Apprentice role 	Fully recruit to new Internal Audit structure. Currently there are two posts in the process of recruitment.	Sept 2023	Internal Audit Manager	See above re - staffing
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 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.	n/a	n/a	n/a	Complete
Improve synergies and linkages between internal and external audit		Internal Audit to have regular meetings with External Audit	October 2023	Internal Audit Manager	Meetings to be arranged with new external auditors
Raise the profile and importance of internal audit in the Council	<ul style="list-style-type: none"> ○ It has been recognised at a senior management level a cultural shift is required 	Communicate the importance of internal audit to staff as part of the overall governance	December 2023	Head of Legal and Support Services	Training provided during w/c 9 October 2023

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	within the organisation as internal audit is important to ensure the council performs effectively.	framework of the Council by including an Internal Audit module in corporate governance training.			
	<ul style="list-style-type: none"> The senior leadership team has been strengthened. Additional capacity has been secured for the Internal Audit team. Reference to role of Internal Audit was included in CLT blog in June 2023. 	Review Internal Audit training on their function/role on Skillgate	March 2024	Internal Audit Manager	Face to face training to be carried out 11/10/23 for CLT and Team Managers, also open to all other staff, as part of the governance training. Consideration will then be given to adding something on to skillgate.
		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	Has been developed in draft form.
		Business/Service Plan process and associated templates to be	December 2023	Head of HR & OD	The service plans templates are in

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		updated to include Internal Audit Plan as a consideration (as part of wider support service engagement)			the process of being finalised and will incorporate this action.
		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	The annual review guidance is being updated to point managers to the internal audit considerations.
		Internal Audit to produce regular blogs, including case studies of usefulness of early/proactive engagement	March 2024	Internal Audit Manager	Nothing done as yet due to staffing resources.
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	Intranet reviewed, further work is required to update this to and will be linked in with the above action.
		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.

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Meetings between Internal Audit Manager and the Chair of the Audit Committee		Set up regular meetings	July 2023	Internal Audit Manager	First meeting arranged for October. Further meetings to be booked in following this.
Compliance with CIPFA Position Statement to ensure the Audit and Governance Committee have the required skills and knowledge	<ul style="list-style-type: none"> ○ Audit and Governance Committee consider in April 2023 ○ Member Working Party established and had their first meeting. ○ Training sessions for Members took place on Role of Audit Committee (5 June) and Treasury Management Training (6 July) 	Developing the training plan by working group	Oct 2023	Director of Resources	Training scheduled for early October
		Delivery of the training plan	On-going		
		Appointment of independent persons on the Audit & Governance	Oct 2023		This has been out to advert but unsuccessful. To review again.