

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	Status
<p>Deliver the internal audit plan for each year.</p>	<p>The Internal Audit Plan for 2023/24 has been signed off by Corporate Leadership Team and approved at Audit and Governance Committee on 26 April 2023</p>	<p>Progress on delivery of the Plan is reported to CLT and A&amp;G Committee throughout year</p>	<p>March 2024</p>	<p>Internal Audit Manager</p>	<p>Ongoing – quarterly reports have been provided to CLT and A&amp;G</p>	<p>Completed</p>
		<p>Internal Annual Report for 2023/24 to provide final performance</p>	<p>July 2024</p>		<p>Annual Audit Opinion 2023/24 for consideration at meeting of Audit and Governance on 7 August 2024.</p>	<p>Completed</p>
		<p>Internal Audit team is resourced to deliver the Plan. Position to be reported in Quarterly Report to Audit Governance Committee (see action below)</p>	<p>July 2024</p>			<p>Completed</p>

**Appendix One**

<p>Strengthen performance management process for implementation of internal audit recommendations</p>	<p>Initial conversations between Statutory Officers and Internal Audit Manager have established initial improvements</p>	<p>Fully review current IA Recs implementation performance management process</p>	<p>Sept 2023</p>	<p>Director of Resources</p>	<p>Internal Audit Recommendations are reviewed by CLT monthly. Audit Committee may ask Heads of Service/Directors to attend meetings where recommendations fail to be implemented.</p>	<p>Completed</p>
---	--	---	------------------	------------------------------	--	------------------

**Appendix One**

<b>Action</b>	<b>Current Status Position</b>	<b>Work to Fully Implement Action</b>	<b>Timeline for Delivery</b>	<b>Lead Officer</b>	<b>Comments</b>	<b>Status</b>
					<p>The process for consideration of Internal Audit Recommendations and their subsequent implementation has been reviewed. Departmental and Directorate management meetings will consider Internal Audit recommendations. If there appears to be a failure to implement recommendations these will be considered at the Statutory Officer meeting and subsequently at CLT, and Audit and Governance Committee if required.</p>	
		<p>Assign audit recommendations to the officer responsible for implementing them</p>	<p>July 2023</p>	<p>Internal Audit Manager</p>		<p>Completed</p>

**Appendix One**

		<p>Internal Audit to attend Team meetings at least six monthly. [Head of Service to invite Internal Audit. Internal Audit to produce record of meeting]</p>	<p>Sept 2023</p>	<p>Head of Service / Team Manager</p>	<p>IA has been invited to two meetings – Housing in July 23 and Community Services 24/10/23. The IA Manager is a member of the Legal and Support Services Management Team and attends Management Team Meetings. No further requests to attend meetings have been received.</p>	<p>Invites have been limited.</p>
--	--	---	------------------	---------------------------------------	--	-----------------------------------

Action	Current Status Position	Work to Fully Implement Action	Timeline for Delivery	Lead Officer	Comments	Status
		Enhanced initial process - statutory officer sessions for recommendation owners to justify their plan for delivery of recommendations	July 2023	Director of Resources	Standing item at CLT meetings. Monthly Statutory Officer meeting will also review as appropriate.	Completed
		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.	Completed
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.	Completed
		Implement enhanced exception reporting (with focus on extensions and missed deadlines) for recommendation owners with Statutory Officer and at Audit & Governance Committee	December 2023		Statutory Officer meetings to discuss recommendations have been scheduled.	Completed

**Appendix One**

		Embed the new process into the Council's way of working	March 2024		See above.	
Increased capacity of internal audit resources / team	<ul style="list-style-type: none"> <li>○ A review of the team was undertaken in Autumn of 2022.</li> <li>○ A new structure was agreed by all partner Council's.</li> <li>○ NWL agreed additional resources as part of its 2023/24 base budget in February 2023.</li> <li>○ 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 is one post in the process of recruitment.	Sept 2023	Internal Audit Manager	See above re – staffing. Trying to source agency support to enable the plan to be implemented.	Completed

Appendix One

Action	Current Position	Status	Work to Fully Implement Action	Timeline for Delivery	Lead Officer	Comments	Status
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 and commenced in September 2023.	n/a	n/a	n/a	n/a	Completed	Completed
Improve synergies and linkages between internal and external audit			Internal Audit to have regular meetings with External Audit	October 2023	Internal Audit Manager	Relationship to be developed with new auditors Azets	Ongoing
Raise the profile and importance of internal audit in the Council	<ul style="list-style-type: none"> <li>o Senior management</li> <li>o recognises that internal audit is important to ensure the Council performs effectively. The</li> </ul>		The importance of internal audit to staff is communicated to all staff as part of the overall governance framework of the Council by including an	December 2023	Head of Legal and Support Services	Training provided during w/c 9 October 2023. Further governance training delivered in respect of procurement, decision making, finance and	Completed

Appendix One

	<p>senior leadership team has been strengthened.</p> <ul style="list-style-type: none"> <li>○ Additional capacity has been secured for the Internal Audit team. Reference to role of Internal Audit was included in CLT blog in June 2023.</li> </ul>	<p>Internal Audit module in the annual corporate governance training</p>			<p>information governance. Training will take place annually.</p> <p>Governance training scheduled for November 2024.</p>	
		<p>Review Internal Audit training on their function/role on Skillgate</p>	<p>March 2024</p>	<p>Internal Audit Manager</p>	<p>Face to face training carried out on 11/10/23 for CLT and Team Managers, also open to all other staff, as part of the governance training. Consideration being given to adding something on to Skillgate.</p> <p>IA currently reviewing and updating the fraud module. on Skillgate, this will then become a mandatory training module for all staff to complete on an annual basis starting April 2024.</p>	<p>Completed</p>



**Appendix One**

	<p>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</p>	<p>December 2023</p>	<p>Directors</p>	<p>Statutory Officers have agreed that departments will complete a departmental assurance framework to support this. Template to be developed by the Director of Resources.</p>	<p>Completed</p>
	<p>Internal Audit included as part of the decision making/grant bids/project set up process</p>	<p>March 2024</p>	<p>Directors and Heads of Service</p>		<p>Ongoing</p>
	<p>Review project management templates, toolkit, and guidance to include input from/</p>	<p>March 2024</p>	<p>Director of Resources</p>	<p>Project management policy and templates have been published.</p>	<p>Completed</p>

**Appendix One**

<b>Action</b>	<b>Current Status Position</b>	<b>Work to Fully Implement Action</b>	<b>Timeline for Delivery</b>	<b>Lead Officer</b>	<b>Comments</b>	
		engagement with Internal Audit			Information to be cascaded across the Council.	
		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 and OD	The service plans templates are in the process of being finalised and will incorporate this action.	Not completed.
		Engage internal audit as part of Business/Service Plan process	March 2024	Directors/Heads of Service		Not completed.
		Consider if managers' Job Description need to be updated to reflect importance of assurance.	March 2024	Head of HR and OD		Not completed.
		Consider if the staff appraisal process could assist in managing implementation of internal audit recommendations.	September 2023	Head of HR and OD	The annual review guidance is being updated to point managers to the internal audit considerations.	Completed
		Internal Audit to produce regular blogs, including case studies of usefulness of early/proactive engagement	March 2024	Internal Audit Manager	No changes yet due to staffing resources.	Not completed.

**Appendix One**

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	A review of the IA intranet page has started. It is intended to fully revamp this page with a new look and more information.	Not completed.
		Implement the findings of the review	December 2023		See above.	Not completed.
Implementation of the Council's new	The new finance system was implemented and	n/a	n/a	n/a		Completed

Appendix One

Action	Current Status Position	Work to Fully Implement Action	Timeline for Delivery	Lead Officer	Comments	
finance system to enhance financial control environment	went live from 1 April 2023. This will improve financial assurance from an internal audit perspective.					
Meetings between Internal Audit Manager and the Chair of the Audit Committee		Set up regular meetings	July 2023	Internal Audit Manager	Meetings arranged to follow the committee pre-meets. Completed	Completed.
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> <li>○ Member Working Party established and had their first meeting.</li> <li>○ Training sessions for Members took place on Role of Audit Committee (5 June) and Treasury Management Training (6 July)</li> </ul>	Developing the training plan by working group	Oct 2023	Director of Resources	Training completed in early October.	Completed.
		Delivery of the training plan	On-going			Completed.
		Appointment of independent persons on the Audit & Governance	Oct 2023		Currently being advertised with a closing date of 16 August 2024.	Ongoing.

