

## Management Actions in Response to Annual Internal Audit Opinion 2023/24

Action	Current Status	Timeline for Delivery	Responsible Officer	Comments
Heads of Service to attend Audit and Governance meetings to respond to queries in respect of 'limited assurance' or 'no assurance' opinions.	Head of HR, Head of Finance and Head of Housing to attend Audit and Governance Committee on 7 August 2024	Ongoing	Statutory Officers	
Additional resource for Internal Audit	Proposal included within draft budget proposals for 2025/26 for consideration as part of budget process.	February 2025	Internal Audit Manager	
Further information to be provided by Internal Audit to show the direction of travel on audit recommendations.	Process is being reviewed by the Internal Audit Manager.	September 2024	Internal Audit Manager	
<p>Continued focus on the Internal Audit function. This includes:</p> <ul style="list-style-type: none"> <li>• Dedicated monthly Corporate Leadership Team (CLT) meeting to focus on audit recommendations.</li> <li>• Requests for extension of audit deadlines to be made at the CLT meeting.</li> <li>• Statutory Officers to request separate meetings with Directors/Heads of</li> </ul>	The CLT meetings are scheduled in diaries.	December 2024	Statutory Officers	

## Appendix Two

<p>Service for any areas of concern.</p> <ul style="list-style-type: none"> <li>• CLT to discuss the annual audit plan in draft in March each year.</li> <li>• Directors to discuss progress against audit recommendations at performance meetings.</li> <li>• Internal Audit to provide further detail/training on the work of Internal Audit to CLT</li> <li>• Internal Audit Manager to provide details of how she arrives at the audit opinion for each report</li> </ul>				
Acknowledgement of good work by services within audit reports.		December 2024	Internal Audit Manager	
Appointment of an independent Audit Committee Member.	The role is currently out to advert with a closing date of 16 August 2024.	December 2024	Director of Resources	
A suite of governance training has been arranged for November 2024.		November 2024	Head of Legal and Support Services	
<b>Actions brought forward from 2022/23 Action Plan</b>				
Internal Audit to attend Team meetings at least six monthly. [Head of Service to invite Internal Audit. Internal Audit to produce record of meeting]		December 2024	Internal Audit Manager	

**Appendix Two**

Internal Audit to have regular meetings with External Audit		December 2024	Internal Audit Manager	
Internal Audit Included as part of the decision making/grant bids/project set up process		March 2025	Head of Internal Audit	
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 2024	Head of HR and Organisational Development	
Engage internal audit as part of Business/Service Plan process		December 2024	Directors/Heads of Service	
Consider if managers' Job Description need to be updated to reflect importance of assurance.		December 2024	Head of HR and Organisational Development	
Internal Audit to produce regular blogs, including case studies of usefulness of early/proactive engagement		December 2024	Internal Audit Manager	
Review the current intranet presence and accessibility for Internal Audit		December 2024	Internal Audit Manager	