

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

Action	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.	Ongoing	Statutory Officers	<p>ONGOING</p> <p>Officers attended the Audit and Governance Committee on 7 and 22 August 2024, with a particular focus on Housing.</p> <p>At the Audit and Governance meeting on 5 February 2025, Members sought further detail in respect of asbestos and recruitment and retention. At the Committee meeting in April 2025, a written response was provided, however, Members requested that the Director of Communities and the Head of HR and Organisational Development attend the June 2025 meeting. Both attended the meeting and responded to questions accordingly.</p>
Additional resource for Internal Audit	February 2025	Internal Audit Manager	<p>COMPLETED</p> <p>Council approved the budget as part of the General Fund Budget Report 2025/25 approved on 20 February 2025.</p>
Further information to be provided by Internal Audit to show the direction of travel on audit recommendations.	September 2024	Internal Audit Manager	<p>COMPLETED</p> <p>A chart of recommendation movement is now included within all monthly recommendation reports to CLT and all quarterly progress reports to both CLT and Audit and Governance Committee.</p>
<p>Continued focus on the Internal Audit function. This includes:</p> <ul style="list-style-type: none"> Dedicated monthly Corporate Leadership Team (CLT) meeting to focus on audit recommendations. Requests for extension of audit deadlines to be made at the CLT meeting. Statutory Officers to request separate meetings with Directors/Heads of Service for any areas of concern. CLT to discuss the annual audit plan in draft in March each year. Directors to discuss progress against audit recommendations at performance meetings. Internal Audit to provide further detail/training on the work of Internal Audit to CLT Internal Audit Manager to provide details of how she arrives at the audit opinion for each report 	December 2024	Statutory Officers	<p>COMPLETED</p> <p>There have been regularly dedicated monthly meetings of the Corporate Leadership Team to focus on progress against the internal audit recommendations.</p> <p>Statutory officers meet monthly and have requested further information on specific areas of concern.</p> <p>Audit recommendations appear as standing items on Team/Directorate meeting agendas.</p> <p>Annual audit plan is discussed in March each year.</p> <p>Audit Manager had a dedicated CLT session to discuss and detail the work of the internal audit function and processes.</p> <p>Discussions have been held regarding how the opinion for each audit have been arrived at. Additionally, there is now an overview in the audit report, for limited assurance reports, detailing why the assurance is such.</p>

Acknowledgement of good work by services within audit reports.	December 2024	Internal Audit Manager	COMPLETED This is recognised in the key findings section of the audit report but as the report is by exception only not all good work is included.
Appointment of an independent Audit Committee Member.	December 2024	Director of Resources	COMPLETED Two independent members have been appointed subject to approval by Audit and Governance Committee at its meeting on 23 April 2025.
A suite of governance training has been arranged for November 2024.	November 2024	Head of Legal and Support Services	COMPLETED A suite of training sessions was delivered to team managers, Heads of Service and Directors during November 2024 covering topics such as

Appendix One

			risk management, information governance and committee report processes. There has also been a knowledge sharing video recorded by the Director of Resources, Head of Legal and Support Services and the Leisure Services Team Manager responding to governance related questions raised by team managers.
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	ONGOING Regular attendance at Housing Management Team meetings, also twice yearly at Head of Community Services Team meetings. As Internal Audit is now part of the Resources Directorate IA Manager attends all Resources DMTs. Requests have been made for invites to other DMT/ SMT but no further invites have been received.
Internal Audit to have regular meetings with External Audit	December 2024	Internal Audit Manager	COMPLETED IA/EA meetings have been arranged quarterly.
Internal Audit Included as part of the decision making/grant bids/project set up process	March 2025	Head of Internal Audit	ONGOING IA has been invited to some project meetings. IA Manager has discussed with all Heads of Service and highlighted the need for this on numerous occasions but still there appears to be a reluctance to involve IA at initiation.
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	Still to be implemented.
Engage internal audit as part of Business/Service Plan process	December 2024	Directors/Heads of Service	Still to be implemented.
Consider if managers' Job Description need to be updated to reflect importance of assurance.	December 2024	Head of HR and Organisational Development	Still to be implemented.
Internal Audit to produce regular blogs, including case studies of usefulness of early/proactive engagement	December 2024	Internal Audit Manager	ONGOING Due to time pressures and staffing resources this has yet to be implemented. When the new intranet page is live, it is anticipated that this will follow.

Review the current intranet presence and accessibility for Internal Audit	December 2024	Internal Audit Manager	COMPLETED A new intranet is due from April 2025, IA has templated everything in preparation for this.
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