

REPORT TO:		AUDIT COMMITTEE	
DATE:		24 June 2024	
PORTFOLIO:		Councillor Vanessa Alexander - Resources and Council Operations	
REPORT AUTHOR:		Mark Beard – Head of Audit & Investigations	
TITLE OF REPORT:		AUDIT REPORTS & KEY ISSUES – PROGRESS REPORT FOR THE PERIOD APRIL 2024 – MAY 2024	
EXEMPT REPORT (Local Government Act 1972, Schedule 12A)	No	Not applicable	
KEY DECISION:	No	If yes, date of publication:	

1. Purpose of Report

- 1.1 To inform members of the Audit Reports issued during the period April 2024 – May 2024 and bring to the attention of the Committee what the key issues were.

2. Recommendations

- 2.1 I recommend that Audit Committee:
- note the content of this report for informational purposes.

3. Reasons for Recommendations and Background

- 3.1 This report crosses financial years and covers progress for the financial year 2023/24 and the period of April 2024 to May 2024 of the current financial year. The audit areas and any key issues detailed at Appendix 1.
- 3.2 Members should be aware that the number of audit reports that are issued between each Committee meeting is subject to variation dependent on the size of the audit and any non-routine audit work, such as investigations, that the Team may be involved in. Therefore, for the purpose of reporting, only the audit reports fully completed, issued and agreed will be included.

- 3.3 Any investigations that may be carried out will not be included as a matter of routine in this report, particularly if they relate to a specific individual or individuals.
- 3.4 There was a target of 98% of the audit plan to be completed by the end of 2023/24 financial year in terms of audit days completed.

Position as at end of March 2024 = 91.85% of the plan completed

- 3.5 The position at the end of March 2022 can be broken down as follows:-

Month	% of the Plan Completed that Month
April 2023	5.61%
May 2023	7.30%
June 2023	8.86%
July 2023	8.15%
August 2023	9.50%
September 2023	6.43%
October 2023	7.17%
November 2023	8.22%
December 2023	6.92%
January 2024	9.03%
February 2024	6.42%
March 2024	8.24%

- 3.6 Whilst the team was 6.15% below the target for the year, this did not have a material effect on being able to produce an Audit Opinion for the year. Key factors contributing to the shortfall were additional bank holidays granted and a small amount of sickness.
- 3.7 With regards to 2024/25 there is a target of 98% of the audit plan to be completed by the end of the current financial year in terms of audit days completed. As the audit team complete timesheets which then feed into the audit plan, it is possible to state the progress to date and the projected end of year position if that date is extrapolated out. Therefore:-

Position as at end of May 2024 = 15.00% of the plan completed
 Projected out-turn position for 2024/25 = 90.01% of the plan completed

- 3.8 The position at the end of May 2024 can be broken down as follows:-

Month	% of the Plan Completed that Month
April 2024	8.27%
May 2024	6.73%

4. Alternative Options considered and Reasons for Rejection

- 4.1 Not applicable as the report is for informational purposes only.

5. Consultations

5.1 No consultations required as this report is based on data and information held by the audit team based on the work completed.

6. Implications

Financial implications (including any future financial commitments for the Council)	There are no financial implications arising from this report
Legal and human rights implications	There are no legal or human rights implications arising from this report.
Assessment of risk	Risks are taken into consideration during the audit process itself, there is no direct risk implication from this report.
Equality and diversity implications <i>A Customer First Analysis should be completed in relation to policy decisions and should be attached as an appendix to the report.</i>	This report is produced for information awareness of the progress of the Audit Team against the annual Internal Audit Plan. The Audit Planning process has had an equality impact assessment which remains valid and it is not necessary to update this with a Customer First Analysis at this time. The individual audit assignments may, in some cases, feed into the needs of equality and diversity issues within individual service areas of the Council

**7. Local Government (Access to Information) Act 1985:
List of Background Papers**

7.1 No background papers were necessary for the preparation of this report.

8. Freedom of Information

8.1 The report does not contain exempt information under the Local Government Act 1972, Schedule 12A and all information can be disclosed under the Freedom of Information Act 2000.

APPENDIX 1

AUDIT COMMITTEE – 24 June 2024

Summary of the main issues arising from audits carried out April 2024 – May 2024

Housing Benefits & Council Tax Reduction Scheme:-

Audit Assurance Opinion Issued:- Comprehensive assurance

The work undertaken showed a sound system of internal control which is designed to meet the service objectives, in addition the work carried out showed controls are consistently being applied.

- No issues arising.

Capital Programme:-

Audit Assurance Opinion Issued:- Comprehensive assurance

The work undertaken showed a sound system of internal control which is designed to meet the service objectives, in addition the work carried out showed controls are consistently being applied.

- No issues arising.

Council Tax:-

Audit Assurance Opinion Issued:- Comprehensive assurance

The work undertaken showed a sound system of internal control which is designed to meet the service objectives, in addition the work carried out showed controls are consistently being applied.

- No issues arising.