| **LONDON BOROUGH OF CAMDEN** | **WARDS**<br>All |
|---|---|
| **REPORT TITLE**<br>Internal Audit Follow Up Update 2023-24 | |
| **REPORT OF**<br>Executive Director Corporate Services | |
| **FOR SUBMISSION TO**<br>Audit and Corporate Governance Committee | **DATE**<br>4th April 2024 |

**Summary of Report**

This report provides the Committee with an update regarding the work undertaken by Internal Audit in relation to follow up activity to assess the level of implementation of audit recommendations.

**Local Government Act 1972 – Access to Information**

No documents that require listing were used in the production of this report.

**Contact Officer**

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**RECOMMENDATIONS**

The Committee is asked to note the report.

Signed: As agreed by the Executive Director Corporate Services

Date: 18th March 2024

# 1.    Purpose of report

1.1.    This report provides an update on the level of implementation of audit recommendations since the last update to the Committee in November 2023.

1.2.    This report is intended to support the Audit and Corporate Governance Committee (ACGC) in obtaining assurance that the Council has a sound framework of governance, risk management and internal control. It does this by commenting on the level of implementation of audit recommendations by management.

1.3.    This report fulfils responsibilities under the Committee's Terms of Reference i.e.

- To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.

# 2.    Internal Audit Follow Up activity

2.1    On completion of internal audit reviews, and where appropriate to do so, a statement of assurance is provided. There are four possible assurance opinions that can be provided:

| No Assurance | There are fundamental weaknesses in the control environment which jeopardise the achievement of key service objectives and could lead to significant risk of error, fraud, loss or reputational damage being suffered. |
|---|---|
| Limited Assurance | There are a number of significant control weaknesses which could put the achievement of key service objectives at risk and result in error, fraud, loss or reputational damage. There are High recommendations indicating significant failings. Any Critical recommendations would need to be mitigated by significant strengths elsewhere. |
| Moderate Assurance | An adequate control framework is in place but there are weaknesses which may put some service objectives at risk. There are Medium priority recommendations indicating weaknesses but these do not undermine the system's overall integrity. Any Critical recommendation will prevent this assessment, and any High recommendations would need to be mitigated by significant strengths elsewhere. |
| Substantial Assurance | There is a sound control environment with risks to key service objectives being satisfactorily managed. Recommendations will normally only be Advice and Best Practice. |

2.2    These conclusions are based on the number of critical and high priority risks identified in the report. Internal Audit recommendations raised following

planned audit work are subject to follow-up to ensure that audit recommendations have been implemented. The status of follow up reviews, and where applicable the level of implementation of audit recommendations, is included at Appendix 1. Auditees have been invited to attend the Committee meeting in relation to two follow up areas (Medical Assessments and Housing Voids) to provide an update on the progress of the implementation of recommendations and the forward plan.

## 3. Finance comments of the Executive Director Corporate Services

3.1 The Executive Director Corporate Services has been consulted and comments are incorporated within the body of the report.

## 4. Legal comments of the Borough Solicitor

4.1 The Borough Solicitor has been consulted and has no comments.

## 5. Environmental implications

5.1 There are no known environmental implications arising from this report.

## 6. Appendices

**Appendix 1** Internal Audit Follow Up Update

**End**