

Appendix A

Internal Audit Actions Report

22 November 2023

Sati Seehra, Internal Audit Manager

Internal Audit Team Developments

- The Head of Financial Governance, Internal Audit, Corporate Fraud, Risk and Insurance will be leaving the Council at the end of November 2023. Cover arrangements will be in place before their departure with permanent recruitment taking place at an appropriate time.
- The team currently has some vacancies (Senior Internal Auditor and Internal Auditor (meternity leave)) that now need to be recruited to in light of a departure of a member of staff and other changes within the team. This is being progressed but will mean the team need to balance audits that need to be completed.
- The Internal Audit team will not be able to deliver the full audit plan that had been agreed by the Audit and Corporate Governance Committee on 19th July 2023. The Internal Audit team have advertised these vacancies, but responses have been poor.

Response to Internal Audit Recommendations

Progress continues to be made regarding completion of internal recommendations. There have been several changes since the last report to the Committee:

- Actions from internal audit reports outstanding from 2021/22. Actions completed as of 3rd October 2023, 229 or 70% (up from 65% last month). A concerted effort is being made by the Corporate Leadership Team (CLT) to close the remaining 98 actions or 30% (down from 35% last month) that are overdue.
- 2022/23 reports and actions - as of 3rd October 2023, 60 actions or 27% (down 1% from last month) are overdue and 90 or 40% complete (up from 28% last month). 75 or 33% (up from 27% last month) are not due.
- 2023/24 reports and actions – 2 reports have been finalised with 7 reports in draft status. As of 3rd October 2023, 7 actions are overdue with 46 actions awaiting management responses.

Update on Internal Audit Actions

As of 3 October 2023

Total 21/22				
Totals	Total	High	Medium	Low
Not Due	0	0	0	0
Overdue	98	9	55	34
Complete	229	46	103	80
Not Allocated	0	0	0	0
Totals	327	55	158	114

The number of overdue audit actions has decreased from 110 to 98.

The overdue actions are recommendations not being implemented by their due dates, due to factors such as (but not limited to) resourcing.

As of 31 August 2023

Total 21/22				
Totals	Total	High	Medium	Low
Not Due	0	0	0	0
Overdue	110	10	60	40
Complete	217	45	98	74
Not Allocated	0	0	0	0
Totals	327	55	158	114

A total of 37 Internal audit reports were issued for the financial year 2021/22 (29 assurance and 8 advisory).

Update on Internal Audit Actions

As of 3 October 2023

Total 22/23				
Totals	Total	High	Medium	Low
Not Due	75	17	41	17
Overdue	60	18	30	12
Complete	90	19	46	25
Not Allocated	0	0	0	0
Totals	225	54	117	54

The number of overdue audit actions has increased from 56 to 60.

As of 31 August 2023

Total 22/23				
Totals	Total	High	Medium	Low
Not Due	94	24	49	21
Overdue	56	14	30	12
Complete	75	16	38	21
Not Allocated	0	0	0	0
Totals	225	54	117	54

The overdue actions are due to recommendations not being implemented by their due dates.

A total of 28 Internal audit reports were issued for the financial year 2022/23 (25 assurance and 3 advisory).

Update on Internal Audit Actions

As of 3 October 2023

Total 23/24				
Totals	Total	High	Medium	Low
Not Due	14	4	5	5
Overdue	7	0	4	3
Complete	0	0	0	0
Not Allocated	46	11	27	8
Totals	67	15	36	16

The number of overdue audit actions has increased from 0 to 7.

The overdue actions are due to recommendations not being implemented by their due dates.

As of 31 August 2023

Total 23/24				
Totals	Total	High	Medium	Low
Not Due	21	4	9	8
Overdue	0	0	0	0
Complete	0	0	0	0
Not Allocated	31	7	18	6
Totals	52	11	27	14

46 actions have not been allocated, up from 31, due to audit reports not having been finalised.

2023/24 Outstanding Audit Actions and Reports

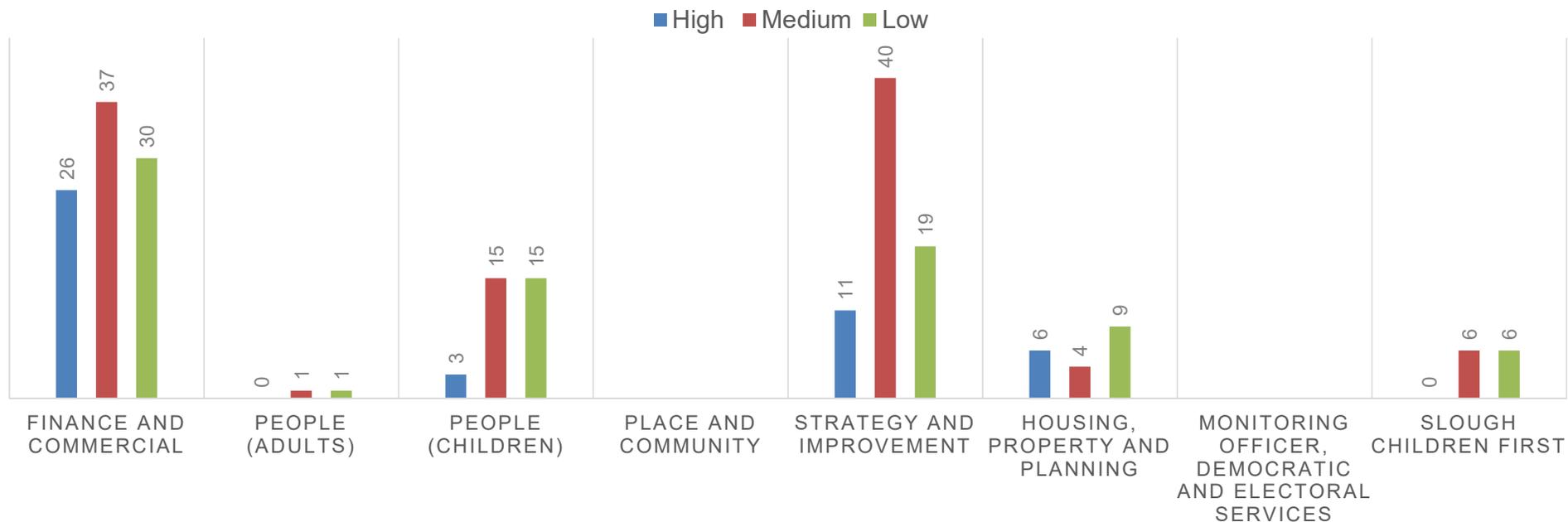
As of 3 October 2023

Status	Name of Review	Classification	Total Number of Findings		
			High	Medium	Low
Draft	Follow Up	Little Progress	2	3	4
Draft	Cash Collection and Management	Minimal Assurance	2	4	1
Draft	Matrix	Minimal Assurance	2	5	1
Draft	Adult Safeguarding	Partial Assurance	2	4	1
Draft	Schools Audit - St Bernard's	Partial Assurance	1	6	3
Finalised	Schools Audit - Wexham	Reasonable Assurance	0	1	2
Finalised	Enrolment, School Places and Attendance	Reasonable Assurance	2	4	2
Q1 Total			11	27	14
Draft	Travel and Expenses	Minimal Assurance	4	2	1
Draft	Council Tax	Reasonable Assurance	0	7	1
Fieldwork	Childrens Safeguarding	TBC			
Fieldwork	Asset Disposal Programme	TBC			
Q2 Total			4	9	2

Internal Audit Actions By Directorate

As of 3 October 2023

2021/22 COMPLETED AUDIT ACTIONS BY DIRECTORATE

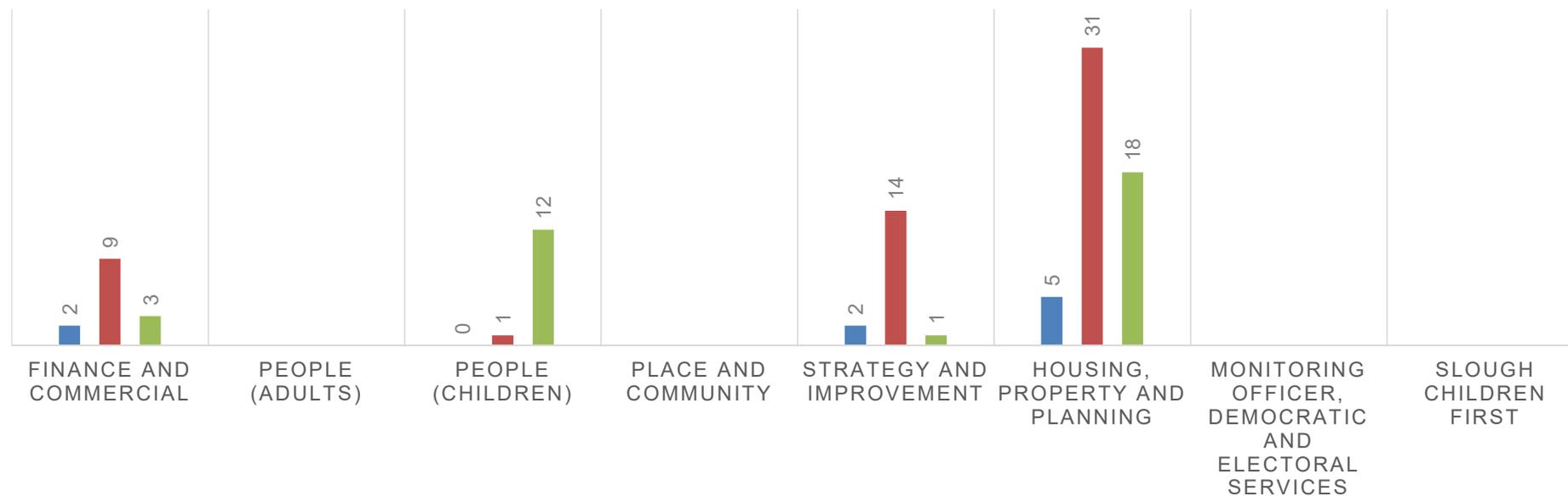


Internal Audit Actions By Directorate

As of 3 October 2023

2021/22 OVERDUE AUDIT ACTIONS BY DIRECTORATE

■ High ■ Medium ■ Low

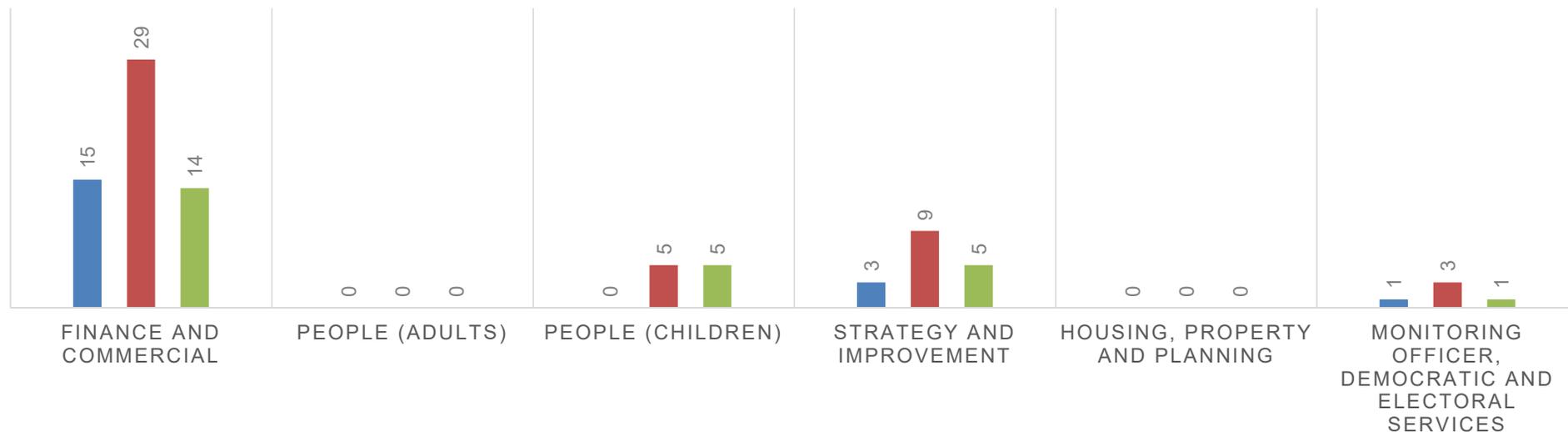


Internal Audit Actions By Directorate

As of 3 October 2023

2022/23 COMPLETED AUDIT ACTIONS BY DIRECTORATE

■ High ■ Medium ■ Low

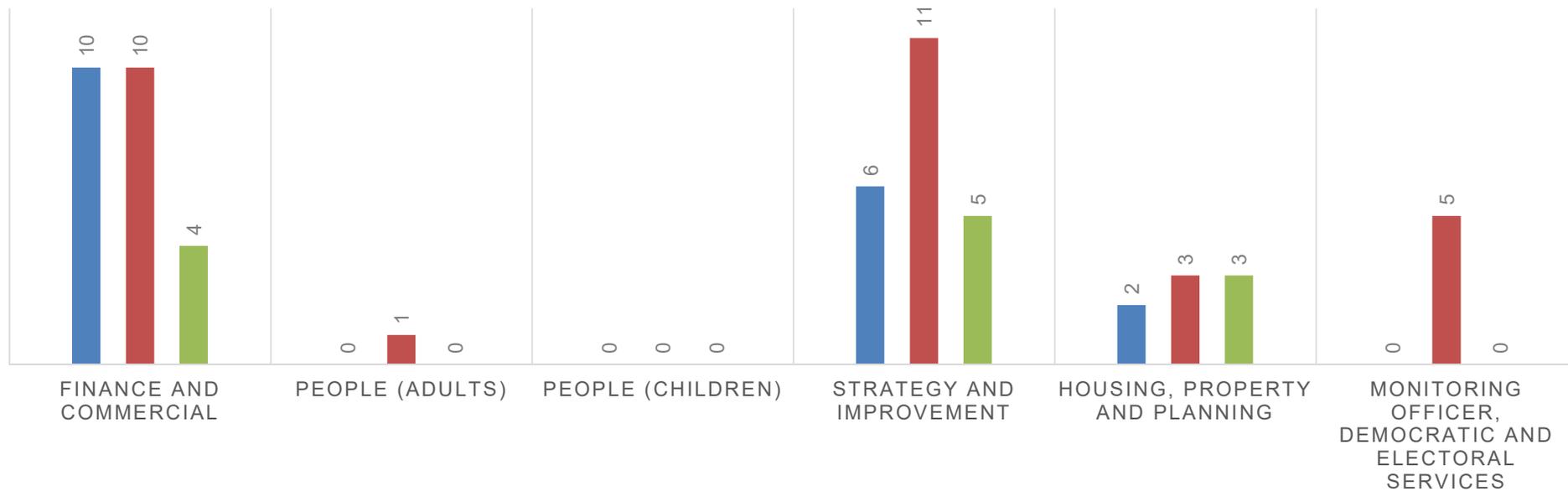


Internal Audit Actions By Directorate

As of 3 October 2023

2022/23 OVERDUE AUDIT ACTIONS BY DIRECTORATE

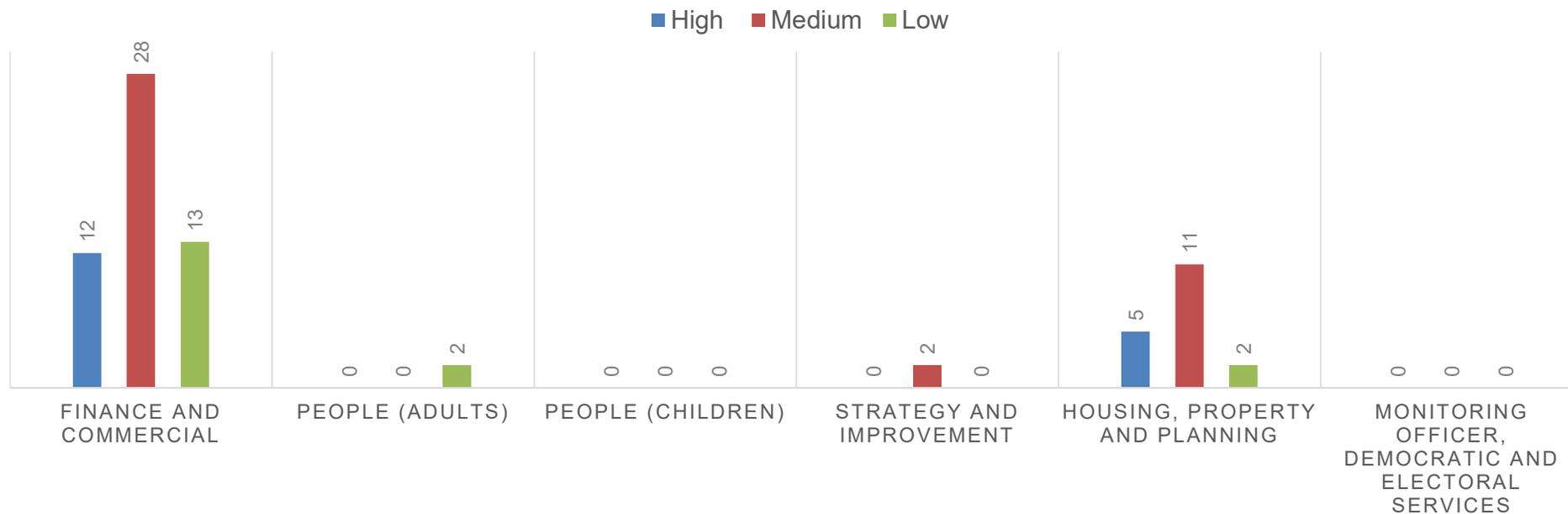
■ High ■ Medium ■ Low



Internal Audit Actions By Directorate

As of 3 October 2023

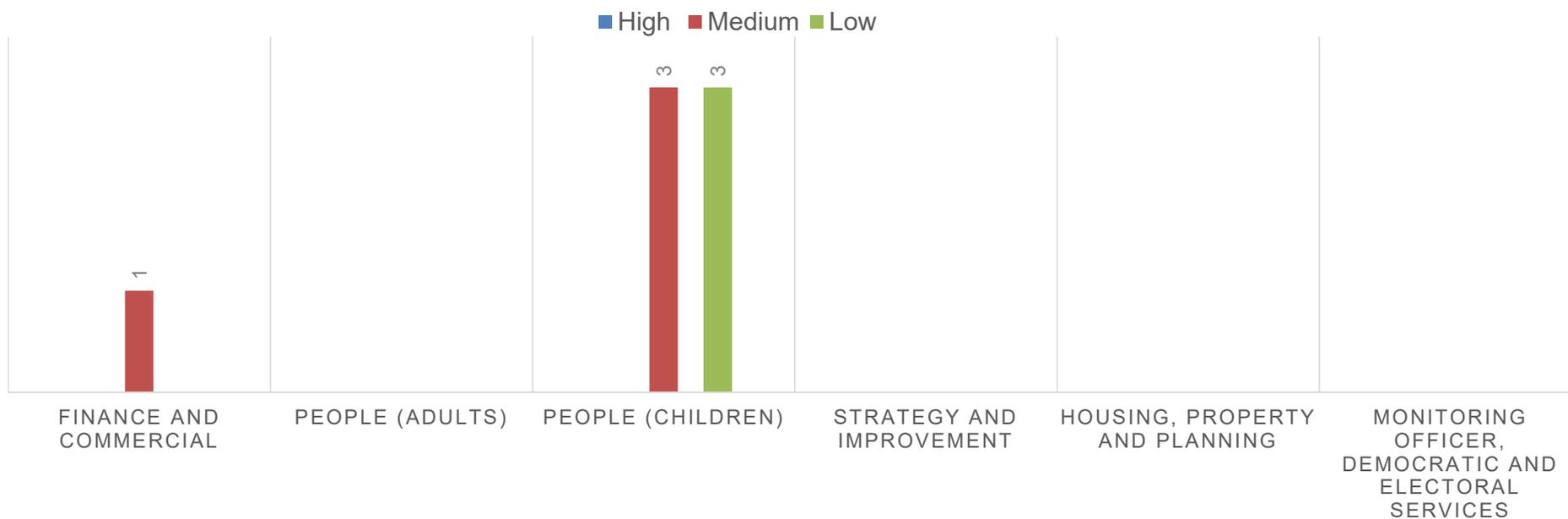
2022/23 NOT DUE AUDIT ACTIONS BY DIRECTORATE



Internal Audit Actions By Directorate

As of 3 October 2023

2023/24 OVERDUE AUDIT ACTIONS BY DIRECTORATE

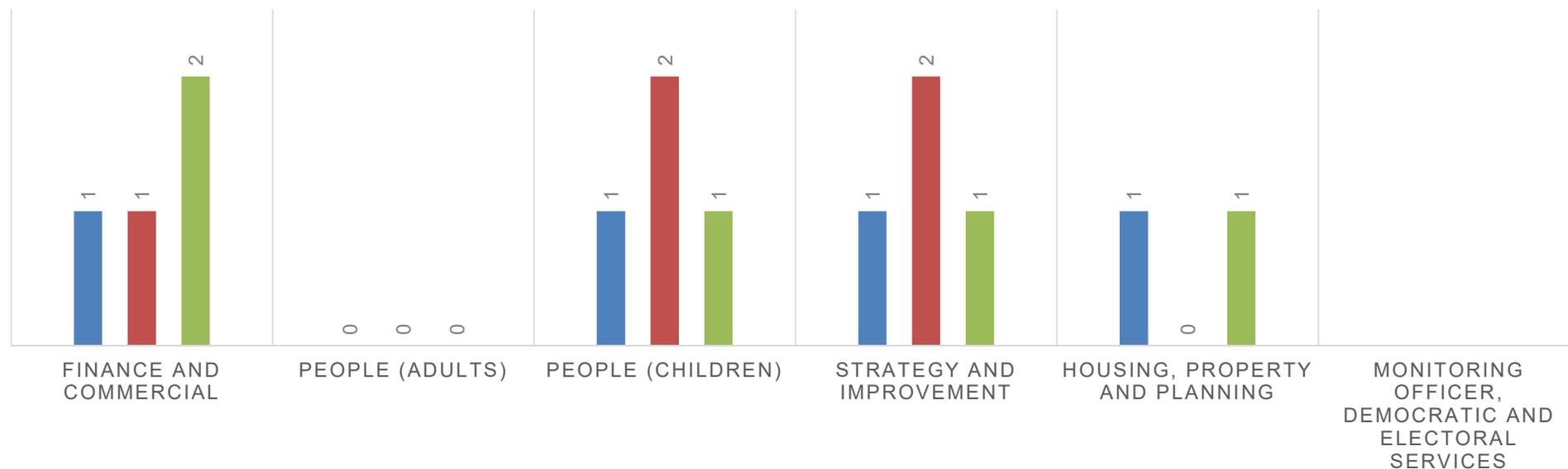


Internal Audit Actions By Directorate

As of 3 October 2023

2023/24 NOT DUE AUDIT ACTIONS BY DIRECTORATE

■ High ■ Medium ■ Low

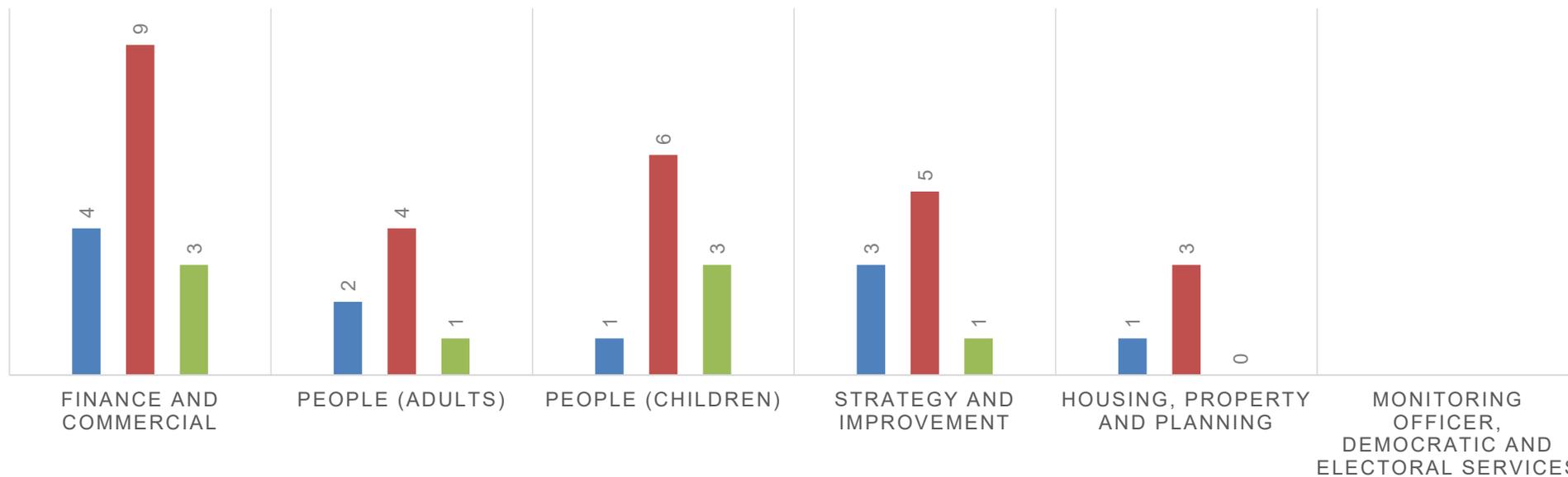


Internal Audit Actions By Directorate

As of 3 October 2023

2023/24 NOT ALLOCATED AUDIT ACTIONS BY DIRECTORATE

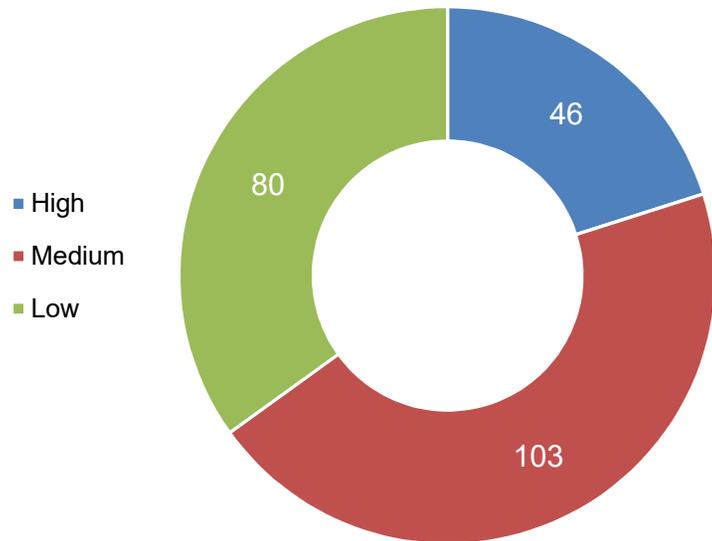
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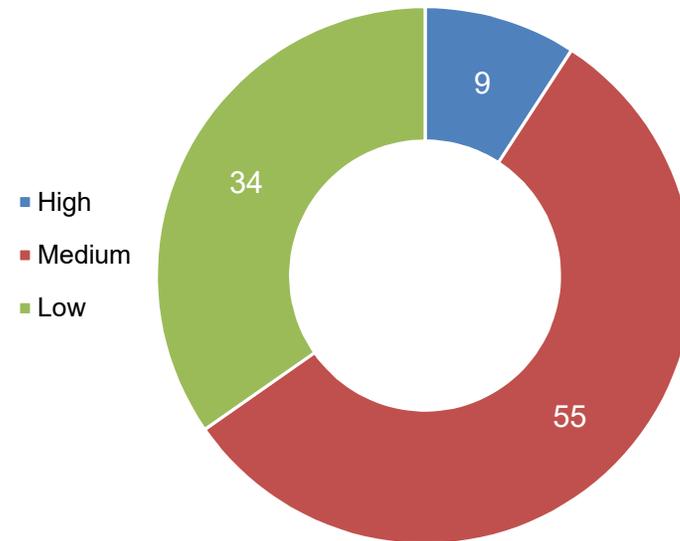
Internal Audit Actions 2021/22

As of 3 October 2023

2021/22 COMPLETED Audit Actions



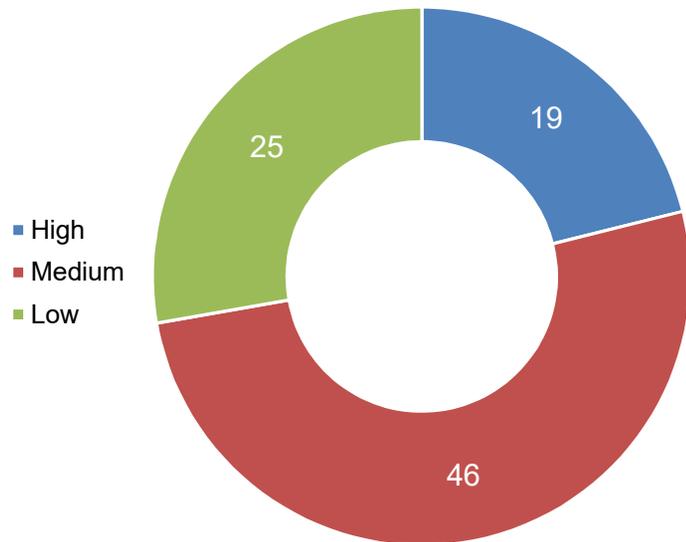
2021/22 OVERDUE Audit Actions



Internal Audit Actions 2022/23

As of 3 October 2023

2022/23 COMPLETED Audit Actions



2022/23 OVERDUE Audit Actions

