

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO ACCOUNTS AND AUDIT COMMITTEE

meeting date: 17 APRIL 2024
title: INTERNAL AUDIT PROGRESS REPORT – APRIL 2024
submitted by: DEPUTY CHIEF EXECUTIVE AND DIRECTOR OF RESOURCES
principal author: INTERNAL AUDIT MANAGER

1 PURPOSE

- 1.1 The purpose of this report is to provide an update to the Accounts and Audit Committee in respect of progress made in delivery against 2023/24 Internal Audit Plan. It brings to your attention, matters relevant as members of the Committee and provides a summary of internal audit activity which is a requirement of the Public Sector Internal Audit Standards (PSIAS).
- 1.2 Detailed reports and relevant findings, recommendations and agreed actions have been provided to lead officers within the Council and are available to committee members upon request. This report covers the period February 2023 to March 2024.
- 1.3 Relevance to the Council's ambitions and priorities:

Corporate priorities – the Council seeks to maintain critical financial management and controls and provide efficient and effective services.

Other considerations – As defined in the Public Sector Internal Audit Standards (PSIAS) and the Accounts & Audit Regulations 2015, the Council “must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal audit standards”.

2 KEY MESSAGES & ISSUES

- 2.1 Since the last meeting of the Accounts and Audit Committee, the following areas have been a key focus. Annex A provides a summary of the profiled delivery of the 2023/24 Internal Audit Plan. The following reviews are in progress; the findings of which will be reported as per the suggested delivery:
 - Commercial Waste Management – Limited Assurance (awaiting detailed management responses)
 - Council Tax – Moderate Assurance (awaiting detailed management responses)
 - National Non-Domestic Rates – Substantial Assurance (awaiting detailed management responses)
 - Emergency Preparedness – draft report
 - Sickness Absence Management – draft report
 - Key Performance Indicators – draft report
 - Housing Benefits – fieldwork

- Safeguarding – fieldwork
- Procurement - fieldwork
- UK Shared Prosperity Fund - fieldwork
- Key Financial Controls & Budgetary Control– fieldwork
- Climate Change – fieldwork
- Markets – fieldwork
- Records Retention Management - fieldwork

Investigations

2.2 There has been one referral made within the period which remains an open investigation.

3 LIMITATIONS

3.1 The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regards to the advice and information contained herein.

3.2 Our work does not provide absolute assurance that material errors, loss or fraud do not exist. Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity.

3.3 Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system. Reports are prepared for your sole use and no responsibility is taken by the auditors to any director or officer in their individual capacity. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose.

4 CONCLUSION

4.1 There are currently 14 audits where work of varying degrees is being undertaken. There has been one referral for investigation, and this remains an open investigation. Progress and coverage on the audit plan is good and will enable a sound draft audit opinion to be formed in May 2024.

INTERNAL AUDIT MANAGER

DEPUTY CHIEF EXECUTIVE AND DIRECTOR
OF RESOURCES

AA11-24/RP/AC
5 APRIL 2024

2023/24 – Internal Audit Output Delivery

ANNEX A

Review	Status/ Scheduled	Assurance Level
2022/23 c'fwd reviews (contributing to the 2023/24 Opinion)		
Disabled Facilities Grant	Final Report	Substantial
Key Financial Systems	Final Report	Substantial
Payroll	Final Report	Substantial
Electoral Registration	Briefing to P&F Committee November 2023	
2023/24 reviews		
Chief Executive's		
Emergency Preparedness	Draft Report	
Key Performance Indicators	Draft Report	
Records Retention Management	Fieldwork	
Climate Change	Fieldwork	
Community Services		
Commercial Waste Management	Draft Report **	Limited
Safeguarding	Fieldwork	
Car Parking & Enforcement	C'fwd	
Markets	Fieldwork	
Ribblesdale Pool	C'fwd	
Resources		
Housing Benefits	Fieldwork	
Council Tax	Draft Report**	Moderate
National Non-Domestic Rates (NNDR)	Draft Report**	Substantial
Sickness Absence Management	Draft Report	
ICT Audit – <i>scope tbd</i>	C'fwd	
Member Allowances	Final Report	High
Treasury Management	Final Report	High
Mandatory Training	C'fwd	
Procurement	Fieldwork	
Biodiversity Net Gain (BNG)	Completed	Conditions Met
Changing Places	Completed	Conditions Met*
UK Shared Prosperity Fund (UKSPF)	Fieldwork	Ongoing
Budgetary Control	Fieldwork	
Key Financial Controls	Fieldwork	

Review	Status/ Scheduled	Assurance Level
Economic Development & Planning		
Tourism & Events	Planning	
Governance, Risk Management, Follow Up & Contingency		
Risk Management	Q1 – Q4	Continuous
Follow Up	Q2/ Q4	Q2 completed/ Q4 ongoing
Contingency	As required	
Planning & Reporting		
PSIAS self-assessment	Completed	N/A
Investigations	As required – one open investigation.	

* project delivery risks reported as part of the briefing note

** assurance opinion agreed; awaiting detailed response.