

Audit Committee

8th March 2022



Report of: Chief Internal Auditor

Title: Internal Audit – Exceptions Report

Ward: Citywide

Officer Presenting Report: Chief Internal Auditor

Recommendation

The Audit Committee notes the report.

Summary

This report provides the Committee with summary reports in respect of two areas for which internal audit work has recently been completed. The audit work in respect of the Harbour Office is included at the Committee's request. The other summary report is provided in line with routine reporting protocols where a 'limited assurance' opinion is concluded.

The significant issues in the report are:

- Follow up work in respect of a previous audit of the Harbour Office has concluded 'Reasonable Progress' has been made in the implementation of previously agreed high and medium priority management actions. A summary report is attached at Appendix 1 at the Committee's request.

- Audit work in relation to Information Asset Owner Role and Responsibilities has concluded 'limited assurance'. A summary report is attached at Appendix 2.

Policy

1. Audit Committee Terms of Reference

Consultation

2. **Internal**

Corporate Leadership Board. Relevant Senior Management.

3. **External**

Not applicable

Context

4. In January 2021, the Audit Committee received a summary report of internal audit work completed in respect of the Harbour Office. In setting its work programme for 2021/22, the Committee determined that Internal Audit follow up work in this area should be reported to the Committee to update on progress with implementation of agreed improvement actions. Follow up work has now been completed and a summary of the report is attached at Appendix 1. It concludes that reasonable progress has been made in implementing the actions agreed in December 2020 when the original audit work was completed.
5. In addition, it is standard practice for the Audit Committee to receive summary reports in relation to all internal audit work concluding 'limited assurance' or 'no assurance'. Since the last Audit Committee meeting in November 2021, an Internal Audit review of Information Asset Owners Role and Responsibilities has been completed and concluded limited assurance. A summary report is provided for the Committee at Appendix 2.
6. Relevant management will be in attendance at Audit Committee to update and respond to the Committee in these two areas.

Proposal

7. The Audit Committee notes the report.

Other Options Considered

8. Not applicable

Risk Assessment

9. The work of Internal Audit minimises the risk of failures in the Council's internal control, risk management and governance arrangements, reduces fraud and other losses and increases the potential for prevention and detection of such issues.

Summary of Equalities Impact of the Proposed Decision

No Equality Impact anticipated from this report.

Legal and Resource Implications

Legal

Not Applicable

Financial

Not Applicable

Land

Not Applicable

Personnel

Not Applicable

Appendices:

Appendix 1 – Internal Audit Summary – Harbour Review – Follow Up

Appendix 2 – Internal Audit Summary – Information Asset Owners Roles and Responsibilities

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

Background Papers:

Various Audit Files