

# Audit Committee

30<sup>th</sup> January 2023



**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 and takes assurance from management regarding the issues highlighted in 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 summary reports are provided in line with routine reporting protocols where a 'limited assurance' opinion is concluded.

## **The significant issues in the report are:**

The two reports with limited assurance opinion are:

- Core Systems Access Controls which is Appendix 1
- Financial Scheme of Delegation which is Appendix 2

## **Policy**

1. Audit Committee Terms of Reference

## **Consultation**

2. **Internal**

Corporate Leadership Board and relevant Senior Management.

3. **External**

Not applicable

## **Context**

4. 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 2022, two internal audit reviews have been completed and concluded limited assurance. The two reports are:
  - Appendix 1 – Core Systems Access Controls
  - Appendix 2 – Financial Scheme of Delegation
5. Relevant senior managers will be in attendance at the meeting to update the Committee and respond to any questions the Committee may have.

## **Proposal**

6. The Audit Committee notes the report and takes assurance from management regarding the issues highlighted in the report.

## **Other Options Considered**

7. Not applicable

## **Risk Assessment**

8. 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 – Core Systems Access Controls

Appendix 2 – Internal Audit Summary – Financial Scheme of Delegation

## **LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985**

### **Background Papers:**

Various Audit Files