

# Audit Committee

24<sup>th</sup> July 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 four 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 four reports with limited assurance opinion are:

Appendix 1 - Savings Delivery

Appendix 2 - Adult Social Care Financial Management and Performance

Appendix 3 - Corporate Property Disposals

Appendix 4 - Health and Safety Governance

## **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'. Several audits relating to the 2022/23 financial year have been completed but these have not yet been presented to the Committee. This is the earliest opportunity for the Committee to receive four summary reports with limited assurance opinion. The four reports are:
  - Appendix 1 - Savings Delivery
  - Appendix 2 - Adult Social Care Financial Management and Performance
  - Appendix 3 - Corporate Property Disposals
  - Appendix 4 - Health and Safety Governance
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 - Savings Delivery

Appendix 2 - Adult Social Care Financial Management and Performance

Appendix 3 - Corporate Property Disposals

Appendix 4 - Health and Safety Governance

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

### **Background Papers:**

Various Audit Files