



Audit and Governance Committee

26 September 2024

Title:	Internal Audit Action Tracker Report
Report of:	Janice Gotts, Executive Director, Resources
Lead Member:	Chair, John Pye
Public Report:	Yes
Key Decision:	No
Voting Arrangements:	To note

Recommendations:

A	To note and endorse progress on the implementation of internal audit actions
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Strategic Objective(s):

The proposals within this report fit under the following strategic objective(s):

X	Achieving ambitious skills and employment opportunities
X	Achieving good growth
X	Increased connectivity
X	Enabling resilient communities
X	Achieving Best Value and High Performance

1. Purpose

1.1	The purpose of this report is to note progress on the implementation of internal audit actions. See Appendix 1 for the Internal Audit Tracker Dashboard.
1.2	Members to decide on the frequency of review of the Internal Audit Tracker Dashboard at the Audit and Governance Committee.

2. Progress

2.1	It was agreed at the July 2024 Audit and Governance meeting that a report on progress against internal audit actions will be presented to September Committee due to the need to monitor progress more closely.
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	<p>Since the last July report there have been four new audits approved with 28 new associated actions detailed below:</p> <ul style="list-style-type: none"> • General Data Protection Regulation (GDPR) – 12 actions • Follow Up of previously agreed Management Actions – 5 actions • Data Quality and Performance Management – 5 actions • IT Change & Project Management – 6 actions <p>In total, there are 48 future live actions due and no overdue actions.</p> <p>In total, since the internal audit software has been implemented, there have been 105 actions recorded, with 38 future actions and 67 actions that have been completed.</p> <p>It should be noted that additional resource has been put in place in the Programme Office to support that increased work associated with internal audit actions.</p> <p>See Appendix 1 for the dashboard which is a summary of the stats showing live actions by report name, categorisation, by owner, overdue and actions which are due in the next 60 days.</p> <p>Two edits were made to the dashboard following direction from the Audit and Governance Committee:</p> <ul style="list-style-type: none"> • colours are standardised on the charts. • internal audit owners have been included in the report following advice received from the CPCA Data Protection Officer.
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2.2	<p>Business Continuity Audit action update</p> <p>Progress on implementing actions related to business continuity continue.</p> <p>50% of the actions have now been completed with the remainder due to be completed by the end of October.</p> <p>Actions related to the IT Disaster recovery and the confirmation of roles and responsibilities following a business continuity exercise are to take place post CPCA IT Managed Service Provider procurement.</p>
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3. Background

3.1	<p>It was agreed at July 2023 Audit & Governance that the Internal Audit Tracker be reported to the Committee annually starting in January 2024. Following a mid-term report to A&G in July 2024, it was agreed at that meeting that a report on progress against internal audit actions will be presented to September Committee due to the need to more closely monitor progress.</p>
3.2	<p>4Action software (supplied by RSM - same software as 4Risk) has been implemented and is being embedded, and training took place in June. This allows greater visibility of internal audit actions across the organisation, be easily accessible to action owners and allow easier reporting. Monthly reminder emails are sent to owners to remind them to login to review their live actions.</p>

4. Appendices

4.1	Appendix 1: Internal Audit Tracker Dashboard
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5. Implications

Financial Implications

5.1 | There are no direct financial implications arising from this report.

Legal Implications

6.1 | The provision of Internal Audit is a statutory requirement for all local authorities that is set out in the Accounts and Audit (England) Regulations 2015 which states “*A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.*”

Internal Audit also has a role in helping the CPCA to fulfil its responsibilities under s.151 of the Local Government Act 1972, which are: “each local authority shall make arrangements for the proper administration of their financial affairs and shall secure that one of their officers has responsibility for the administration of those affairs”

Public Health Implications

7.1 | There are no Public Health implications

Environmental & Climate Change Implications

8.1 | There are no Environmental & Climate Change implications

Other Significant Implications

9.1 | N/A

Background Papers

10.1