



Audit and Governance Committee

18 July 2024

Title:	Internal Audit Action Tracker Report
Report of:	Nathan Bunting, Programme Office, Project Manager
Lead Member:	Chair, John Pye
Public Report:	Yes
Key Decision:	No
Voting Arrangements:	To note

Recommendations:

A	To note 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 provide a mid-term summary report on annual progress of the internal audit actions. See Appendix 1 for the Internal Audit Tracker Dashboard.
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2. Progress

2.1	<p>It was agreed at July 2023 Audit & Governance that the Internal Audit Tracker be reported to the Committee annually starting in January 2024. Due to the new members, a decision has been made to bring a mid-term summary report to July 2024 meeting.</p> <p>As of July 2024, there are 6 overdue actions based on the current implementation date as agreed by the action owner. This means there are 6 actions where the current implementation date has passed. Of these 1 is high priority, 2 medium priority and 3 low priority.</p> <p>In total, there are 38 live open actions with 32 of these having a future implementation date.</p>
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	<p>Over 35 new actions have been added to 4Action since January and therefore the majority of live actions are from recently completed audits. Progress is being made with actions completed regularly, although we expect the recent embedding of the 4action software to further improve the speed of completion.</p> <p>See Appendix 1 for the dashboard showing the overdue actions, as well as stats including the open actions by report.</p>
2.2	<p>4Action software (supplied by RSM - same software as 4Risk) has been implemented and is being embedded with training taking place last month. 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. Also, PMO have met with the owners regularly to ensure work is progressing. Appendix 1 is a dashboard from the software.</p>

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. Due to the new members, a decision has been made to bring a mid-term summary report to July 2024 meeting.</p>
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4. Appendices

4.1	<p>Appendix 1: Internal Audit Tracker Dashboard</p>
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5. Implications

Financial Implications

5.1	<p>There are no direct financial implications arising from this report.</p>
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Legal Implications

6.1	<p>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 “<i>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.</i>”</p> <p>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”</p>
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Public Health Implications

7.1	<p>There are no Public Health implications</p>
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Environmental & Climate Change Implications

8.1	<p>There are no Environmental & Climate Change implications</p>
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Other Significant Implications

9.1	<p>N/A</p>
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Background Papers

10.1	<p>January 2024 A&G Internal Audit Action Tracker July 2023 A&G Committee Draft Minutes</p>
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