

<b>TITLE</b>	<b>2023/24 Internal Audit and Investigation Plan - Quarter 1 Progress Update (to 30 June 2023)</b>
<b>FOR CONSIDERATION BY</b>	Audit Committee on 27 September 2023
<b>WARD</b>	None specific
<b>LEAD OFFICER</b>	Catherine Hickman Head of Internal Audit & Investigation

## **OUTCOME / BENEFITS TO THE COMMUNITY**

Public assurance about the Council's risk, control and governance environment.

## **RECOMMENDATION**

The Audit Committee (AC) is asked to review and scrutinise the 2023/24 Internal Audit and Investigation Quarter 1 Progress Report (activity to 30 June 2023).

## **SUMMARY OF REPORT**

The AC approved the 2023/24 Internal Audit and Investigation Plan at its meeting on 30 March 2023. This report is provided for AC to review and scrutinise the progress of work to 30 June 2023.

This recommendation is being made to ensure that the Internal Audit and Investigation Service (IAIS) remains flexible and agile in planning its work to assist the Council in meeting its statutory requirements and the requirements of the AC's Terms of Reference and, ensure an ongoing focus on key areas that will feed into the Head of Internal Audit's Annual opinion on the council's internal control, risk management and governance framework.

The Council's 2023/24 Internal Audit and Investigation Plan details the proposed Internal Audit and Investigation activity and seeks to:

- provide key stakeholders with independent assurance that the risks within the Council's fundamental systems and processes are being effectively and efficiently managed;
- allow the Council to demonstrate that it is complying with the relevant legislation and applicable professional standards;
- demonstrate the Council's commitment to good governance; and
- set out that the Team's resources are being properly utilised.

Quarterly reports are provided to AC to update on progress in achieving the Internal Audit and Investigation Plan. Appendices A, A(I) and A(II) to this report summarise the Quarter 1 Progress of activity to 30 June 2023.

The report: -

- Summarises the work of the Internal Audit and Investigation Service and status of the audits in the reporting period (Quarter 1)
- Key Corporate Risks covered;

- High Risk Concerns and Follow Up activity;
- Provides assurance that only one less than satisfactory level of assurance has been identified in the period in respect of the 2022/23 Right to Buy Scheme audit review that was carried forward from the previous financial year.
- Provides results of Anti-Fraud activity;
- Outlines compliance with Public Sector Internal Audit Standards and the CIPFA Statement on the Role of the Head of Internal Audit.

Further quarterly update reports on progress on delivering the revised Plan will be reported to the Committee in line with the Council's reporting cycle.

## FINANCIAL IMPLICATIONS OF THE RECOMMENDATION

***The Council faces severe financial challenges over the coming years as a result of the austerity measures implemented by the Government and subsequent reductions to public sector funding. It is estimated that Wokingham Borough Council will be required to make budget reductions in excess of £20m over the next three years and all Executive decisions should be made in this context.***

	How much will it Cost/ (Save)	Is there sufficient funding – if not quantify the Shortfall	Revenue or Capital?
Current Financial Year (Year 1)	N/A	Yes	N/A
Next Financial Year (Year 2)	N/A	Yes	N/A
Following Financial Year (Year 3)	N/A	Yes	N/A

### **Other financial information relevant to the Recommendation/Decision**

An effective internal audit and investigation's function mitigates financial and other risks associated with the Council achieving its objectives.

### **Cross-Council Implications**

Internal Audit works across all areas of the Council – effective internal audit is one of the ways assurance is provided that the Council's key priorities and objectives will be achieved.

### **Public Sector Equality Duty**

The Equality Act 2010 places a statutory duty on the council to ensure that when considering any new or reviewed strategy, policy, plan, project, service or procedure the impacts on particular groups, including those within the workforce and customer/public groups, have been considered. This report is a non-decision-making report providing an update on the work of audit and investigation.

### **Climate Emergency – This Council has declared a climate emergency and is committed to playing as full a role as possible – leading by example as well as by exhortation – in achieving a carbon neutral Wokingham Borough by 2030**

This report has a positive impact on the climate emergency agenda, as it provides public assurance about the Council's risk, control and governance environment and includes

specific reviews of key corporate risks that have been undertaken in respect of Net-Zero Carbon (Climate Emergency).

**Reasons for considering the report in Part 2**

Not applicable.

**List of Background Papers**

2023/24 Internal Audit & Investigation Plan

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