

## Slough Borough Council

<b>Report To:</b>	Audit and Corporate Governance Committee
<b>Date:</b>	19 July 2023
<b>Subject:</b>	Internal Audit Progress Report 2022/23
<b>Chief Officer:</b>	Adele Taylor, Section 151 Officer
<b>Contact Officer:</b>	Daniel Harris, Head of Internal Audit for 2022/23
<b>Ward(s):</b>	All
<b>Exempt:</b>	No
<b>Appendices:</b>	Appendix - Internal Audit Progress report 2022/23

### 1. Summary and Recommendations

- 1.1 This report provides a summary of progress made to deliver the 2022/23 Internal Audit Plan for Slough Borough Council. Nine final reports have been issued since the previous meeting and six reports from the 2022/23 internal audit plan remain in draft. There are a number of final (and draft) reports where significant weaknesses to the internal control framework have been identified, which need to be addressed, and in some cases with urgency.

#### Recommendations:

Committee is recommended to:

- a) Note the contents of this report.
- b) Seek assurance that draft reports will be finalised promptly.
- c) Seek assurance that management actions to address control weaknesses are progressing in line with agreed timelines.

#### Commissioner Review

Commissioners are content with the recommendations.

### 2. Report

#### Introductory paragraph

2.1 Delivery of the annual internal audit plan allows the Council to take assurance that effective frameworks are in place that will contribute towards to achievement of corporate objectives and priorities.

#### Background

2.2 The Internal Audit Plan for 2022/23 was approved by the Audit and Corporate Governance Committee in March 2022 and this report provides an update on the status of delivery of the plan since this date. It also provides the Committee with a high level summary of the significant findings from those reports that have been finalised.

### **3. Implications of the Recommendation**

#### *3.1 Financial implications*

There are no direct financial implications relating to the updates to the internal audit reports, but this Committee needs to be assured that management actions arising from the reports are being addressed in a timely manner. The implementation of the actions will improve the council's processes including those that underpin sound financial management, governance, risk management and internal control.

#### *3.2 Legal implications*

Failure to address those risks associated with the Directions from the Department for Levelling Up, Housing and Communities will impact the ability to secure the Authority's compliance with the requirements of Part I of Local Government Act 1999. The Council has specific legal duties in relation to certain areas, such as managing health and safety risks and civil contingency. Effective internal audit is a key part of providing assurance on the adequacy of governance, risk management and internal control.

#### *3.3 Risk management implications*

*The Internal Audit Plan allows the Council to take assurance against a number of the strategic risks identified on the Council's corporate risk register. Having in place an adequate internal audit function is a statutory responsibility of the s151 officer. The internal audit plan also reviews the corporate risk management arrangements in place.*

#### *3.4 Environmental implications*

*3.4.1 There are no direct environmental implications from this report.*

#### *3.5 Equality implications*

3.5.1 Section 149 of the Equality Act 2010 requires public bodies to have due regard to the need to:

- *eliminate unlawful discrimination, harassment, victimisation, and any other conduct prohibited by the Act.*
- *advance equality of opportunity between people who share a protected characteristic and people who do not share it; and*
- *foster good relations between people who share a protected character.*

#### *3.6 Procurement implications*

3.6.1 There are no procurement implications from this report.

#### *3.7 Workforce implications*

There are no workforce implications from this report.

#### *3.8 Property implications*

There are no property implications from this report.

### **4. Background Papers**

Internal Audit Progress Reports for July 2022, September 2022, January 2023 and  
March 2023  
Annual Internal Audit Report for 2022/23