

Stockport MBC Internal Audit Services Annual Head of Internal Audit Opinion and Report 2023/24

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Corporate Leadership Team (CLT)

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1. Introduction

Purpose of this report

- 1.1 The Deputy Chief Executive, as the s151 officer, is responsible for ensuring a sound system of internal control that supports the achievement of the Council's objectives and is responsible for putting in place arrangements for gaining assurance about the effectiveness of that overall system. A key element of assurance is the overall assurance opinion from the Head of Internal Audit, Risk and Insurance.
- 1.2 This report sets out the overall Audit Opinion together with a summary of the work that the Council's Internal Audit Service has undertaken during 2023/24. The report also provides information on the performance of the Internal Audit service in 2023/24 and an assessment of the compliance against the Public Sector Internal Auditing Standards (PSIAS).

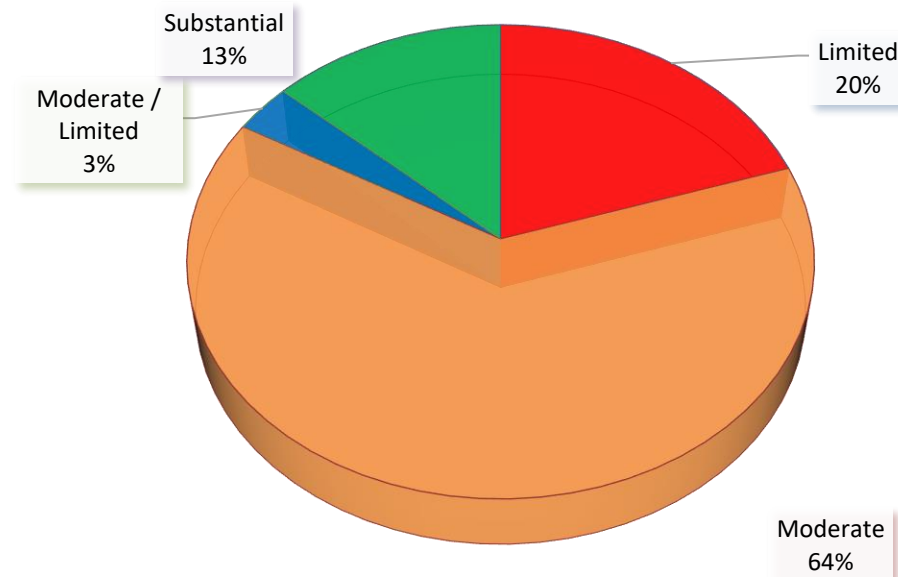
The role of Internal Audit

- 1.3 Internal Auditing is defined as 'an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.' (Public Sector Internal Audit Standards – PSIAS).
- 1.4 The scope of our work, management and audit's responsibilities, the basis of our assessment and access to this report are set out in Appendix A to this report.

2. Overall Opinion and Assurance Statement

Overall Opinion

- 2.1 ***On the basis of our programme of work for the year, I can provide moderate assurance overall that there is a generally sound system of internal control, adequately designed to meet the Council's objectives, and controls are generally being applied consistently. However, some weaknesses in the design and inconsistent application of controls put the achievement of particular objectives at risk.***



- 2.2 In forming my opinion on the Council’s internal control environment, risk management process and corporate governance, I have considered the work undertaken by the Internal Audit Service throughout the year. I have come to this conclusion given the coverage of audit work delivered in both the Risk Based Internal Audit Plan 2023/24, work on new and emerging high-risk areas including significant assurance and support around business and community grants and reliance on other assurance areas, for example as identified in both the updated Local Code of Governance and the Annual Governance Statement.

Summary of assurance provided by the Internal Audit Service

- 2.3 A summary of all the assurance we have provided during the year is provided below. This includes each audit review directed to providing controls assurance, but it excludes work, for example, on grant certification work and our support to management on fraud investigation work. The overall picture of assurance provided across the audit reviews undertaken during 2023/24 is summarised below. (See Appendix B for description of assurance levels).

Management’s response to our findings

- 2.4 Each of the issues the Internal Audit service has raised during the year has been discussed with the relevant service management teams as part of a formalised closure meeting. Action plans have been subsequently agreed and actions are already being implemented by nominated officers. The Internal Audit service will follow up our findings during the course of 2023-24 and 2024/25 where applicable and provide support to management to develop and implement solutions to the control issues identified.

Follow-up of our previous work

- 2.5 As approved previously with the Audit Committee the approach to following up audit recommendations is now focussed on audits which have previously been given a “limited” or “moderate” assurance opinion. The objective is to ascertain and provide management and members with a timely assessment of which agreed recommendations have been implemented, the reasons for those that have not, and the value added since the implementation of the recommendations. A summary of the position statement for those audit reviews which were given a limited assurance opinion is set out in the quarterly updates to Audit Committee. Where improvements have been made to the control environment, we will use this to update our opinion and assurance ratings may be improved as a consequence. This provides

stakeholders with a clearer and timelier view of the current control environment in operation. This is a positive reflection on the importance attached to addressing key recommendations by managers throughout the Council.

- 2.6 Furthermore, we have undertaken work to ascertain progress in implementing agreed recommendations resulting from all other audit work completed in year and from earlier year's reviews. Good progress has been made to implement the action plans as agreed.

3. Key Issues and Themes

Internal control environment

- 3.1 Hybrid working is now embedded into how the council delivers its services to residents. Complementing this, the refurbishment of Stopford House is now complete. Whilst this is delivering benefits to the delivery of services, the reliance on ICT and related technology continues to grow as services continue to be delivered from both traditional and remote locations. This has kept the overall risk to the internal control environment high with ongoing changes in staff responsibilities and corporate structures/roles ongoing. Internal Audit continues to support the Council through these process changes and actively advises and contributes through its ongoing proactive involvement in all key risk areas including the transformation project board and specific projects, key capital schemes, adult social care transformation, workforce development and support with the evaluation of high-level strategic options and the development of an Outline Business Case (OBC) support pack to inform a decision on the future direction of the Council's corporate systems (ERP) strategy. (SAP replacement system).
- 3.2 Our work throughout the year found no evidence of significant lapses in the internal control framework and we consider that management have responded appropriately and positively to Internal Audit recommendations. The progress of which are reported quarterly to the Audit Committee. Furthermore, management have engaged constructively and transparently with internal audit colleagues which has helped to deliver ongoing and advisory work to a high standard.
- 3.3 Our work has confirmed that adequate management arrangements are in place including robust monitoring and reporting processes in particular around ensuring financial resilience and progress against the Medium Term Financial Plan (MTFP). This can be further evidenced through completion and independent review of the comprehensive self-assessment undertaken on the Cipfa Financial Management Code.

Consequently, an Action Plan has been developed and will be monitored by Finance colleagues for progress. Regular updates will be provided to Audit Committee.

Risk management

- 3.4 The Risk Strategy was refreshed in 2022/23 and will be further reviewed in 2025/26. It currently allows flexibility for managers and directors to document and manage directorate and service risks as appropriate. There is no mandated form of risk register nor corporate requirement for services to prepare and update any form of risk register.
- 3.5 The Corporate Risk Register (CRR) is updated and discussed four times per year at both CLT and audit committee. It is a thematic document covering the broad areas of risk that the Council faces. The Risk Manager requests updates from Directors/HoS assigned against the current 16 Corporate Risks. The updates include any changes to the risk materialising, any additional controls in place, a general narrative of the risk and an outline of any perceived opportunities arising from the continued management of the risk. The Risk Manager, HoIA and CLT suggest any required additions. The format of the CRR has been further refreshed in Q2 to include a “direction of travel” assessment for each risk.
- 3.6 The Risk Manager has run workshops with services, were requested and via a planned programme, to help identify and rank key service risks and guide thinking on mitigations. Workshops have been held with the following areas in the past 12 months:
- Legal Services.
 - CSS HoS.
 - Finance (refresher upcoming in September 2023).
 - Adults HoS.
 - HR/OD.
 - Place Management.
- 3.7 In addition, proposed Deep Dive Risk Workshops are planned in 2024/25 with Audit Committee (and other) members on key risk areas as directed by the Chair/Deputy Chair. These currently include:-
- MTFP/Financial risks (undertaken in 2023/24).
 - Cyber security risks.

- Business Continuity/Resilience risks.
- Transformation risks.
- ASC risks.
- Fraud risk.
- Children's/schools risks.
- HR/workforce risks.

3.8 Going forwards, internal audits will be formally flagging audit areas which do not have robust risk management processes. Audit Committee members will be updated on these findings as per the quarterly IA Progress Reports.

3.9 Options for improvements agreed with CLT for 2024/25 include:-

- Directors invite the Risk Manager to periodic SMTs (two per year may be ideal) where a discussion on current top risks is captured. This can be used to suggest new risks for CRR or, if CLT agree, de-risk existing CRR risks.
- The Risk Manager runs planned workshops with key directorates not yet covered (Childrens and Education).
- Create/refresh Learning Pool online training to target at risk owners. (Effectively service managers and HoS/ Directors). This has recently been relaunched, but the content could be improved).

3.10 A range of key projects continue to receive ongoing consultancy and advice from the service. The key objective is to provide continuous assurance and advice on how risks are being identified, managed and controlled. These include:

- Engagement and attendance with the Senior Information Reporting Officer (SIRO) Board on Information Governance and IT security.
- Transformation programmes, including support and advice to the Workforce Development Group, the Transformation Steering Group and Adult Social Care Transformation Board.
- Various capital projects including Merseyway Car Parks , Mayoral Development Corporation (MDC), Stockport Exchange, Stockroom and Highways Capital meetings from a risk perspective. Risk advice is further now provided to the Council's Capital Board.

- 3.11 The Risk Manager has refreshed the layout and format of the Corporate Risk Register to clearly highlight themes and trends regarding each risk and it has been developed in a format that is easy to understand. This has been complemented by Directorate Risk workshops in order to support and strengthen operational risk management in the future. These workshops will continue into 2024/25.

Corporate Governance

- 3.12 The Internal Audit Service is pivotal in the development of the Council's corporate governance arrangements and monitoring of the Annual Governance Statement through the Head of Internal Audit's ongoing attendance at the Corporate Leadership Team, Fraud and Irregularities Panel, Data Breach Panel, Information Governance Board and Health and Safety Groups. This is complemented by attendance at a range of specific project boards and quarterly SMT meetings.
- 3.13 All audit reviews give an opinion not only on the control environment but also on governance and risk management arrangements as well. Where issues are identified, Internal Audit will work with services to improve and develop processes that allow governance and risk management to further help achieve the overall objectives of the service. Since 2023/24 we now reference in every audit report which key themes and enablers identified in the Council Plan the audit is providing assurance on.
- 3.14 The HoIA attends Corporate Leadership Team (CLT) before all scheduled Audit Committee meetings. At these meetings a range of reports are discussed including the key governance issues identified in the AGS Action Plan and progress thereof. In the past 12 months key high level governance changes have been experienced to senior management particularly within Corporate Support Services, Place and Children's Services. Standing agenda items include corporate governance issues, risk management, business continuity and audit committee agenda items. The draft Annual Governance Statement (AGS) was updated by the HoIA and this has been discussed with members of the CLT and members of the Audit Committee. Quarterly updates on the progress of the AGS Action Plan is reported to the same forums. The current AGS remains in draft as the Council's 2023/24 Financial Accounts have not yet been formally signed off (as is the case with colleagues in Greater Manchester and wider).
- 3.15 The review of the effectiveness of the Council's governance framework in 2023/24 has identified and confirmed the following areas that will need to be addressed or continue to be addressed during 2023/24. Given the broad and extensive nature of all three issues they are all carried forward from last year and have been formally confirmed by key leads in all directorates and the formal completion of Directorate Assurance Statements. These are: -

- Transformation;
- Delivery of the Medium-Term Financial Plan;
- Stockport Integrated Care System/Integrated Care Board; and
- Arm's Length and Subsidiary Companies.

3.16 Finally internal audit and finance colleagues have undertaken specific training and workshops with both new members of the Council and more specifically with new members of the Audit Committee to help enhance member skills and knowledge and to improve the effectiveness of the Committee in fulfilling its duties. These include an Introduction to Internal Audit and Risk Management, MTFP Risk Workshop and a Cipfa Introduction to Local Authority Financial Accounts webinar. Specific Risk Workshops with Audit Committee members are due to continue in 2024/25 covering a range of key risk areas including cyber, transformation, adult social care, business continuity and human resource risks.

Other Sources of Assurance

3.17 Internal Audit and Risk colleagues are active members of a broad range of key project areas including the CSS Health and Safety Group, Workforce Development Group, SIRO Board, Data Breach Panel and Strategic Leadership Group (SLG). The objective is to provide ongoing advice, challenge and guidance in addition to reviewing process controls, plans and annual reports within these areas. As such these additional sources of assurance are used when informing the annual opinion. In addition, we review and analyse the content of a broad range of annual reports (internal and external) including corporate complaints, business continuity and civil resilience, health and safety, annual SIRO report, DPO Assurance Reports, the SEND Reinspection review, the new Fair and Inclusive Annual Report and the annual compliance with the CIPFA Financial Management Code. There is also regular monitoring of OFSTED & CQC reports of schools, residential care homes, domiciliary providers, children homes undertaken by the School Improvement Team, Quality Team in ASC and Children Commissioning team respectively.

3.18 In response to the recommendations in the Corporate Peer Challenge report (2022), the council has developed a robust action plan. The activities in the action plan will be delivered across the coming year, with a progress review undertaken by the LGA in October 2023. The findings and recommendations from the Peer Challenge have been key to the development of the Council Plan for 23/24 and beyond. The insight from the Peer Challenge will be further used to develop core strategies and business plans over future months. The LGA peer

review from 2022 affirms that the Council has mechanisms in place to ensure financial resilience and positive feedback was received during the October 2023 re-visit.

4. Delivery of 2023-24 Audit Plan

- 4.1 The Internal audit plan for 2023/24 was approved by the Audit Committee at its meeting in March 2022 and the committee received regular updates on progress against the plan during the year.
- 4.2 The following tables summarises the delivery of the Revised Audit Plan and the outturn of audit reports and other outputs produced in 2023/24. More information about the outcomes of Internal Audit work relating to risk -based reviews, financial system reviews and proactive anti-fraud work is provided at Appendix C.

Table 1: Delivery of Revised Audit Plan

Type of Work	Revised Audit Plan	Actual Delivery	Comments
Project Support (incl MTFP)	12	14	The nature of projects means demand for support may fluctuate. We did not provide support to a number of anticipated projects but provided support to 5 additional areas
Governance & Strategic audits	4	4	
Compliance Audit	3	3	
Financial Audit	6	6	One review deferred to 2024-25 Plan and one unplanned review Two reviews at draft report stage
Service Audits	21	13	Eight reviews deferred to 2024-25 Six reviews at draft report stage

Investigations	0	3	A contingency budget is in the plan for potential investigations
IT / IG Audits	9	6	Three reviews deferred and included in 2024-25 Plan Three reviews at draft report stage
Contract Audit	2	1	One review was TBC and dropped
Pro-active anti-fraud work	3	1	Two reviews deferred and included in 2024-25 Plan
Schools, including thematic reviews	14	12	Two school visits deferred and included in 2024-25 Plan. Completed 8 schools by 31 st March and the remaining 4 schools were completed within 2 months of year end
School thematic reviews	3	3	All thematic audit visits have been completed and findings with checklists issued online
Academies	2	2	All termly visits to two academies have been completed
TOTAL	79	68	

Table 2: Summary of Audit Reports and Other Outputs

Area of Review	Audit Outputs	Audit Outcomes	
Key Priorities			
Investment, regeneration and creating jobs	Feedback, opinion and assurance on key programme and projects	A34 MRN	Risk manager attended Programme Board for the delivery of the major scheme on the A34
		Capital Board	Attendance at the corporate Capital Board

Area of Review	Audit Outputs	Audit Outcomes							
		Capital Programme Risk Review	At the request of the Capital Board, the Risk Manager undertook a risk review of the entire capital programme						
		Highways Capital / Highways Improvement Programme	Attendance at Boards and risk management advice						
		Markets & Underbanks - development & regeneration	Ongoing risk advice and support						
		Stockport Exchange	Ongoing attendance at Project Board						
Education, Work and Skills	<p>Three school thematic reviews</p> <p>11 final reports issued</p> <p>1 draft report</p>	<p>We issued three thematic audit reports on sport coaches, school trips and cybersecurity risks which were shared with all schools via the SLA online and at school forum.</p> <p>During 2023/24, 10 school audits were fully completed by 31st March 2024 with the remaining being completed within 2 months of year end. Two schools were c/f to 2024-25.</p> <p>The number of opinion and assurance ratings for the 12 reports are listed below</p> <table border="1" data-bbox="976 1064 1433 1270"> <tbody> <tr> <td data-bbox="976 1064 1339 1133">Substantial assurance</td> <td data-bbox="1339 1064 1433 1133">2</td> </tr> <tr> <td data-bbox="976 1133 1339 1201">Moderate assurance</td> <td data-bbox="1339 1133 1433 1201">7</td> </tr> <tr> <td data-bbox="976 1201 1339 1270">Limited assurance</td> <td data-bbox="1339 1201 1433 1270">3</td> </tr> </tbody> </table>		Substantial assurance	2	Moderate assurance	7	Limited assurance	3
Substantial assurance	2								
Moderate assurance	7								
Limited assurance	3								

Area of Review	Audit Outputs	Audit Outcomes
		<p>We have made a total of 140 recommendations at the 12 schools visited where we have completed our audit and these were graded as follows: 17 High, 44 Medium and 79 Low risk.</p> <p>Our recommendations to address the high to medium risk findings included</p> <ul style="list-style-type: none"> • the need to ensure ongoing management of budgetary forecasts to minimise risk of going into a deficit budget, • to ensure governors have the skills to act as a critical friend and challenge budgeting and financial decisions • to ensure privacy notices are kept up to date and displayed on school websites • to review contracts with suppliers to ensure value for money is being delivered, and to ensure contracts are kept to a maximum of 3-5 years before undertaking competitive procurement process, • to ensure before and after school clubs are kept under financial review to ensure these are not operating at a loss. • to ensure a regular programme is in place for the review and updating of key policies and procedures, including the Finance Manual and strategic plans, <p>We have issued a separate annual summary of findings report to all schools via Office Online and will present this report to the Schools Forum.</p>
Wellbeing in neighbourhoods	<p>Feedback, opinion and assurance on two key projects</p> <p>3 final audit reports</p> <p>3 draft audit reports</p>	<p>Bereavement Services – Risk Manager provided ongoing support to a cross service project to bring the service back under Council Operation.</p> <p>DLUHC Assurance Regime – provided support to colleagues preparing for the upcoming DLUHC “Deep Dive” audit.</p>

Area of Review	Audit Outputs	Audit Outcomes
		We have undertaken 6 audits in this area of which 3 were completed, Emergency planning, civil resilience, and business continuity; Leisure CIC and Bramhall Hall. These are summarised in Appendix C.
Delivering for those who need it most	Summary of findings from compliance audit 3 draft reports	We provided support to the Adult Social care team around their preparations for the CQC inspection on Care Act compliance.
Cross-cutting themes	1 final report	We undertook an audit of Climate Change and this is summarised in Appendix C.
Enabling programmes	Feedback, opinion and assurance on 3 key projects 8 final audit reports 4 draft audit reports	<p>MTFP transformation (supporting and advising on strategic and project level risks to assist in the delivery of the MTFP and the supporting projects).</p> <p>Workforce development group (supporting projects including My Conversation and Strategic oversight outlined in the One People Plan).</p> <p>Socitm Enterprise Resource Project (SAP) – Financial systems review programme (ongoing strategic review of medium term requirements around a replacement finance ICT system).</p> <p>We have undertaken 12 audits in this area, of which eight were completed – Treasury management, HRA capital, School capital strategy, Recruitment, Patch & vulnerability management, Third party supplier management and STAR (Intend). These are summarised in Appendix C.</p>
In support of all key priorities		

Area of Review	Audit Outputs	Audit Outcomes
General Support to Management	Feedback, opinion and assurance on key areas	Provided the following support to management and staff: - <ul style="list-style-type: none"> • Elections - Management of postal vote process at local elections. • Elections - Pre checking of ballot boxes prior to issue to Presiding Officers. • RAAC project group. • Sickness insurance management scheme.
Governance and strategic audits	Support to management 1 final audit report	We provided support to management on the preparation of the Annual Governance Statement throughout the year. We also provided support to management by conducting a sense check of facts to management to enable them to provide an updated and accurate response to a complainant. We undertook audit of gifts, hospitality and interests and this is summarised in Appendix C.
Financial audits	2 final audit reports	We undertook Reconciliation of payroll control accounts and debtors and these are summarised in Appendix C.
Compliance reviews for Council management	3 opinions 1 opinion for Annual Return	We undertook compliance work at the request of management and issued unqualified opinions for two grant claims, one statement of accounts for a charity, and one audit of the Mayoral Development Corporation's Annual Governance and Accountability Return.
Advice and consultancy support	11 ad-hoc advice provided	During the year we received approximately 11 ad hoc non Covid related requests for advice and consultancy support on a broad range of matters, for example, suitability of crowdfunding, treatment of refunds from provider, handling and depositing client's cash, access rights, lease contracts, etc. All advice was issued on a timely basis to assist management to maintain proper systems of internal control.

Area of Review	Audit Outputs	Audit Outcomes
Pro-active anti-fraud reviews including National Fraud Initiative work	Annual Audit Fraud Report 2023/24	Activity around all counter fraud work from the last financial year is highlighted in the Annual Fraud Report 2023/24.
	NFI work – data matches generated for investigation	The data for the National Fraud Initiative has been extracted from the various systems, quality checked and uploaded via the secure portal. The results of the data matching exercise will be reported in the Annual Fraud Report 2023/24.
	Monitor, report and prepare for debts to be returned to BEIS	<p>All relevant information was submitted to BEIS last year who have reviewed the supporting evidence and have confirmed they are satisfied that appropriate controls were in place to ensure these grants were paid correctly and consequently reduced the risk of fraud and error.</p> <p>During the 2023-24 year we continue to monitor those Business COVID grants that were incorrectly claimed, paid out in error, or were fraudulently obtained and the associated recovery action.</p> <p>Further details will be reported in the Annual Audit Report 2023/24.</p>
Investigations	Three investigations	Internal Audit has undertaken three separate investigations as directed by the Fraud and Irregularities Panel and the Whistleblowing Panel. All investigations resulted in an outcome and subsequent report addressing appropriate management actions.
Follow-ups	11 follow up reports issued	A summary of the recommendations that have been made during the year and implemented during the year is shown below.

Area of Review	Audit Outputs	Audit Outcomes				
		Grade	B/Fwd	New	Closed	C/Fwd
		High	20	16	(4)	32
		Medium	38	32	(22)	48
		Low	33	21	(34)	20
		Total	91	69	(60)	100

5 Quality Assurance and Improvement Programme

- 5.1 As part of the Public Sector Internal Audit Standards there is a requirement for the internal audit team to have in place a Quality Assurance and Improvement Programme (QAIP). This must include both internal and external assessment of compliance against the standards. The internal assessments are ongoing, and an external assessment must be undertaken once every five years.
- 5.2 The external assessment of the service took place in 2022/23 and the overall judgement was that the Council's Internal Audit service was assessed as fully conforming to the Public Sector Internal Audit Standards (PSIAS). This is a very positive achievement and demonstrates the level and quality of assurance provided by the service. The next external assessment will be due during 2027-28. A number of recommendations where minor recommendations have been made as part of the assessment and these will be addressed as part of an Action Plan and, where applicable, the service QAIP document.
- 5.3 We report the results of the internal assessments as part of the QAIP to Audit Committee members.

It is the opinion of the Head of Internal Audit, Risk and Insurance that in all material aspects Stockport Council's Internal Audit Service conforms to the definition of internal audit, the Code of Ethics and the Public Sector Internal Audit Standards.

- 5.4 Whilst the Public Sector Internal Audit Standards only require non-conformance to be disclosed when it impacts the overall scope or operational of the internal audit activity, the additional requirements for the public sector state that all instances of non-conformance and progress against improvements plans must be reported in the annual report. The progress against the 2023/24 QAIP action plan is included in Appendix E.

Appendix A

A Scope, responsibilities and assurance

Scope

- A.1 In accordance with the Public Sector Internal Audit Standards, the scope of Internal Audit encompasses all of the Council's activities, resources and services including where they are provided by other organisations on their behalf. Internal Audit has unrestricted access to all Council employees and Elected Members and the authority to obtain such information and explanations, as it considers necessary to fulfil its responsibilities.

Responsibilities

- A.2 It is management's responsibility to develop and maintain sound systems of risk management, internal control and governance and for the prevention and detection of irregularities and fraud. Internal audit is an element of the internal control framework assisting management in the effective discharge of its responsibilities and functions by examining and evaluating controls. Internal auditors should not be seen as a substitute for management's responsibilities.
- A.3 However, we have planned our work so that we have a reasonable expectation of detecting significant control weaknesses. We have reported all such weaknesses to management as they have become known to us, without undue delay, and have provided advice to management on appropriate mitigating actions to address risk. However, Internal Audit procedures alone, even when carried out with due professional care, do not guarantee fraud will be detected. Accordingly, our examinations as internal auditors should not be relied upon solely to disclose fraud or other irregularities which may exist, unless we are requested to undertake investigations in such matters under the direction of the Fraud and Irregularities Panel.
- A.4 Internal audit's role include assessing the adequacy of the risk management processes, key internal control systems and corporate governance arrangements put in place by management and performing tests to ensure that these controls were operating for the period under review.

Basis of our assessment

- A.5 My opinion on the adequacy of control arrangements is based upon the results of Internal Audit reviews undertaken and completed during the period in accordance with the plan approved by the Audit Committee. Sufficient, reliable and relevant evidence has been obtained to support the recommendations made.

Limitations to the scope of our work

- A.6 There have been no limitations to the scope of the audit work.

Limitations on the assurance that Internal Audit can provide

- A.7 The audit process is generally dependent upon the existence of an effective system of internal control. There is always a risk of an internal control system failing to operate as designed. There are inherent limitations as to what can be achieved by an internal control system. Any system of internal control may be ineffective against fraud involving collusion among employees or fraud committed by management, for instance management overriding controls, faulty judgement in decision making processes or breakdown in controls due to human error. No matter how well designed and operated, sound internal control systems can only provide reasonable assurance and not absolute assurance that objectives have been, and will continue to be, met. Furthermore, there is no certainty that internal controls will continue to operate effectively in future periods or that the controls will be adequate to mitigate all significant risks which may arise in the future. Such inherent limitations of internal control system also contribute to inherent limitations of an audit.
- A.8 Decisions made in designing internal controls inevitably involve the acceptance of some degrees of risk. As the outcome of the operation of internal controls cannot be predicted with absolute assurance, any assessment of internal control is judgmental.

Appendix B

B Levels of Assurance Definitions and Classification of Audit Recommendations

In order to provide management with an assessment of the adequacy and effectiveness of their systems of internal control, the following definitions are used.

Opinion	Definition
Substantial Assurance	There is a sound system of internal control designed and operating in a way that gives a reasonable likelihood that the objectives will be met.
Moderate Assurance	Whilst there is a basically sound system of internal control, there are weaknesses which put some of the objectives at risk or there is evidence that the level of non-compliance with some of the controls may put some of the objectives at risk.
Limited Assurance	Weaknesses in the system of internal control are such as to put the objectives at risk or the level of non-compliance puts the objectives at risk
No Assurance	Control is generally weak leaving the system open to error or abuse; or significant non-compliance with basic controls leaves the system open to error or abuse.

Appendix C

C Summary of Outcomes from Finalised Audit Reports during 2023/24

Review	Overall Opinion	Analysis of Recommendations		Summary of Findings	Improvement made / agreed
Schools capital strategy & programme	Moderate	High	0	<p>Our review confirmed:-</p> <ul style="list-style-type: none"> satisfactory arrangements are in place around the systems in place to establish and record the current condition of the school estate and the means by which works on the school's estate are prioritised. there are robust measures in place to set the capital budgets and manage the capital programme, including good reporting mechanisms to the School Place Planning Board. the schools capital programme is underpinned by a detailed policy and the School Sufficiency Investment Plan combined with a regular mechanism for selecting schools for capital works for inclusion in the School Estate Management Plan. <p>We reported a few minor areas for improvement which the Schools Estates team have taken on board.</p>	All recommendations have been fully implemented
		Medium	1		
		Low	4		
Patch and Vulnerability Management	Very Effective (Assurance rating)	High	0	<p>This was an audit undertaken by Salford Council ICT Auditors.</p> <p>The review provided assurance on whether there were appropriate controls in place to minimise key risks associated with IT vulnerabilities across the Stockport IT infrastructure.</p>	All recommendations have been implemented, although we noted that the process of updating the vendor list remains ongoing
		Medium	2		

Review	Overall Opinion	Analysis of Recommendations		Summary of Findings	Improvement made / agreed
	provided by Salford ICT Audit)	Low	0	<p>The review concentrated on the following areas:</p> <ol style="list-style-type: none"> 1. Vulnerability management policies and procedures – policies reflects the processes followed to ensure a consistent approach throughout the Council, however it missed detail on how the Council manages non-core applications. 2. Vulnerability discovery process - The various methods of detection and discovery software reduces the risk of vulnerabilities in system remaining for extended periods of time that would otherwise put the corporate network at risk of attack. 3. Vulnerability/patching prioritisation process - The management of updates to both core infrastructure and third-party applications reduces the risk of exploitation of vulnerabilities. 4. Vulnerability reporting, remediation and rescan process - The continuous nature of scanning and automated remediation means there is little chance of vulnerabilities remaining for extended periods of time which reduces the risk of exploitation of vulnerabilities from unpatched vulnerabilities or misconfiguration. 5. Trending and Metrics - The monitoring of the removal of vulnerabilities and the state of the anti-virus updates throughout the connected infrastructure reduces the risk of exploitation of vulnerabilities on the network. 	

Review	Overall Opinion	Analysis of Recommendations		Summary of Findings	Improvement made / agreed
STAR - Intend	Limited Assurance	High	2	<p>The purpose of implementing Intend within Stockport Council was “to improve and standardise our contract management processes”. Additionally, it is the primary tool for STAR to produce and manage their contract register.</p> <p>Our review has highlighted that Intend is not currently being used to the extent to which it was anticipated when it was introduced. There were two key observations from our testing:</p> <ul style="list-style-type: none"> • There is limited engagement with the system by officers listed as key contacts/ contract managers. This limits the effectiveness of the system as a contract management tool; and • Minimal contractual documentation is being stored on the system limiting its effectiveness as a comprehensive contract register. <p>SMBC Management will be working alongside STAR to address the weaknesses identified.</p>	Contract management is on the 2024-25 audit plan and any action taken in this area to improve arrangements will be picked up as part of the audit.
	Medium	1			
	Low	0			
Treasury Management	Substantial	High	0	<p>The review confirmed that the council’s Treasury Management (TM) activity and performance is being managed appropriately and robustly.</p> <p>We confirmed strategies, policies and reports are regularly reviewed and approved by members throughout the year. The Council’s internal TM policy statement and practices are currently being revised in light of the changes made by CIPFA to the Treasury management code and Prudential Code and these will be reported to members later.</p> <p>Cash flow forecasting and monitoring systems are robust.</p>	Action plan agreed
	Medium	0			
	Low	2			

Review	Overall Opinion	Analysis of Recommendations	Summary of Findings	Improvement made / agreed						
			<p>Borrowing limits and investment counterparty lists are approved at the outset and this is regularly monitored throughout the year. Appropriate segregation of duties and appropriate approval mechanisms are in place for the dealing process.</p> <p>Procedures are in place to ensure records on treasury management activities are accurate and complete.</p>							
Debtors	<p>Moderate for transactional processing</p> <p>Limited for debt recovery</p>	<table border="1"> <tr> <td>High</td> <td>2</td> </tr> <tr> <td>Medium</td> <td>1</td> </tr> <tr> <td>Low</td> <td>2</td> </tr> </table>	High	2	Medium	1	Low	2	<p>Our review confirmed that processes to raise and authorise invoices, credit notes, refunds and write offs within the SAP AR system are operating satisfactorily. Reconciliation procedures around receipt of income in SAP AR via Civica Pay is adequate.</p> <p>There is a lack of documented policy and procedures for all types of debt, in particular lack of clarity over roles and responsibilities in the sales invoicing process and debt recovery across all services and the income recovery team.</p> <p>The income recovery team is small and whilst there are backlogs on tackling historic debt and credit balances, the sheer volume of business as usual daily tasks prevents them from making progress on the backlogs. There are risks that the significant volume of adult social care (ASC) debt are hindering the income recovery team's efforts in reducing the non ASC debt.</p>	An action plan was agreed to tackle the key issues.
High	2									
Medium	1									
Low	2									
Thematic review of Sports Coaches	Limited	<table border="1"> <tr> <td>High</td> <td>4</td> </tr> <tr> <td>Medium</td> <td>2</td> </tr> <tr> <td>Low</td> <td>0</td> </tr> </table>	High	4	Medium	2	Low	0	<p>Our audit of a sample of schools found a mixed picture of arrangements and controls established to mitigate risks in respect of extracurricular activity.</p> <p>Processes for ensuring effective documented contractual arrangements between schools and sports coaches are weak,</p>	<p>Checklist of actions issued to schools</p> <p>We will follow up on how these have been applied as part of our school establishment audits</p>
High	4									
Medium	2									
Low	0									

Review	Overall Opinion	Analysis of Recommendations	Summary of Findings	Improvement made / agreed						
		<p>Checklist of Action issued to schools</p>	<p>most schools are not maintaining up to date, documented and signed contracts for all coaches hired at schools.</p> <p>Training arrangements, ensuring that sports coaches have been trained on safeguarding, first aid, health & safety and accident reporting procedures are covered as part of induction before coaches start work at schools at most schools. Whilst all schools stated that they check that coaches have appropriate safeguarding certificates as evidence of training, there were lack of evidence to support this.</p> <p>Ongoing monitoring arrangements for coaches across the schools sampled, appeared appropriate and were coordinated by the PE leads. However, they are not checking that these coaches are qualified in the coaching service they provide.</p> <p>All the schools sampled are maintaining records of DBS checks for the coaches hired, but there is no mechanism for prompting the school to ask for a new or up to date DBS, preferring to rely on the coaching provider to supply new certificates, either when the DBS is updated or if the contract is renewed.</p> <p>Complaints handling systems were found to be satisfactory.</p>							
<p>Thematic review of School Trips</p>	<p>Moderate</p>	<table border="1"> <tr> <td>High</td> <td>0</td> </tr> <tr> <td>Medium</td> <td>4</td> </tr> <tr> <td>Low</td> <td>2</td> </tr> </table>	High	0	Medium	4	Low	2	<p>Our review found that there are some inconsistencies with how schools are planning school trips and visits. Some schools use the Council's health and safety guidance whilst others have their own processes. Some trips require notification to the Council's health and safety team prior to the visit and our review identified most schools complied with this practice.</p>	<p>Checklist of actions issued to schools</p> <p>We will follow up on how these have been applied as part of our school establishment audits</p>
High	0									
Medium	4									
Low	2									

Review	Overall Opinion	Analysis of Recommendations	Summary of Findings	Improvement made / agreed						
		<p>Checklist of Action issued to schools</p>	<p>Our review of the internal approval process showed that in all cases there was an Educational Visit Coordinator (EVC) who approved the trip in conjunction with the Head Teacher, though some schools acknowledged that their designated EVC needed further training. The timeframe for internal approval and what was expected to be approved was only evident for the school that used the SMBC Trip and Visits Toolkit.</p> <p>We were unable to review risk assessments at all schools sampled, but those that we reviewed, had acknowledged the risk of potential financial costs arising from cancellation, accident or injury with control measures around appropriate insurance cover identified. These also considered health & safety as well as contingency arrangements. All the schools tested appeared to have appropriate Public and Employer's Liability cover in place, and none of the schools would proceed with a trip that could not be covered by their existing insurance.</p> <p>All but one of the schools sampled had an established process in place to obtain contractual information from the provider being used at the point of booking. There are some inconsistencies with respect to the review of contract documentation and responsibilities for sign off.</p>							
Bramhall Hall	Moderate	<table border="0"> <tr> <td>High</td> <td>0</td> </tr> <tr> <td>Medium</td> <td>4</td> </tr> <tr> <td>Low</td> <td>4</td> </tr> </table>	High	0	Medium	4	Low	4	<p>Our review confirmed that adequate facilities management arrangements exist over Bramhall Hall with sufficient reporting processes from the contractor to Client Property Services. Client Property Services recently implemented spot checks on properties to confirm statutory inspections on properties are up to date.</p> <p>The Hall was recently inspected by the Health & Safety team and positive feedback was given, with a small number of recommendations. Within the hall itself, there is good evidence that</p>	<p>Good progress has been taken to implement the action plan.</p>
High	0									
Medium	4									
Low	4									

Review	Overall Opinion	Analysis of Recommendations	Summary of Findings	Improvement made / agreed						
			<p>historic artefacts are adequately maintained and meets all the standards for museum accreditation by the Arts Council.</p> <p>Our review found that there are excellent processes in place to track individual budgets for the teams looking after or involved with Bramhall Hall, and regular detailed budget monitoring meetings.</p> <p>Our review of security and insurance arrangements identified that there were satisfactory in the main but made some recommendations around strengthening security around frequency of code changes, key handling and records of code holders. We also found that the hall and contents are well-protected through specialist insurance, and regular independent expert appraisals.</p>							
Security governance and management	Moderate	<table border="0"> <tr> <td>High</td> <td>1</td> </tr> <tr> <td>Medium</td> <td>3</td> </tr> <tr> <td>Low</td> <td>0</td> </tr> </table>	High	1	Medium	3	Low	0	<p>Our review identified robust cybersecurity risk management processes are in place and there is an extensive range of IT security policies available. There are satisfactory system monitoring procedures for the management of security events, including the logging and review of events on critical and sensitive systems. There is an ICT compliance framework in place that details the standards and regulations that the Council must comply with, including Payment Card Industry Compliance, NHS National Network and PSN Code of Connection compliance.</p> <p>However, we identified some improvements that are required to the governance and management arrangements around security, namely streamlining the governance structures, implementing formal security awareness training programme and documenting an information security charter and security strategy.</p>	An action plan has been agreed to address the governance structures and training and this is ongoing.
High	1									
Medium	3									
Low	0									

Review	Overall Opinion	Analysis of Recommendations		Summary of Findings	Improvement made / agreed
Climate Change	Moderate	High	1	<p>Climate change has been on the Corporate Risk Register since 2019, and the risk rating was increased in 2023. However, we found that this has not yet led to firm plans across Directorates or Teams, which outline how these emerging climate risks will be mitigated. The leader of the CAN team is in the process of developing climate change risk workshops for senior management, and we recommend that these are utilised to develop Climate Change Adaptation Plans across all relevant Directorates and teams as part of their service Risk Registers.</p> <p>Currently, the Council has made good progress on measuring Scope 1 and 2 emissions against the Greenhouse Gas Protocol's global emissions standards but, like a lot of local authorities, still has work to do on understanding the Scope 3 emissions. We found robust processes in place to track data on emissions and this year the annual CAN report to CLT and members included this emissions data for the first time.</p> <p>According to the latest figures from BEIS, GM as a whole has already "overspent" its carbon budget by 9.9 million metric tonnes up to 2020. Stockport will need to work with the other GM Councils on how to present the overspend and maintain positive efforts to reduce carbon emissions. Actions underway involve the Carbon Reporting Dashboard, the tree-planting programme and consideration of environmental impact of all major decision in the form of an Environmental Impact Assessment. We have made a number of recommendations to improve in these areas.</p> <p>The Council have developed a wide range of successful climate-related initiatives over recent years, which are intended to raise awareness amongst residents about climate change. As the scope of the CAN team grows, a CAN Communication/Engagement Strategy may be required going forward. This may help spread information about climate change</p>	An action plan has been agreed and ongoing work is underway to address this by end of 2024.

Review	Overall Opinion	Analysis of Recommendations		Summary of Findings	Improvement made / agreed
				and adaptations widely and ensure that a consistent message is delivered.	
Leisure CIC	Moderate	High	0	<p>Operationally, the contract with Life Leisure for Leisure, Customer Engagement and Active Communities are managed effectively. Our review of the budget monitoring arrangements for the Life Leisure contract found robust procedures are in place. However, the updated business plan taken to CRMG show increases in costs mainly due to increased energy costs, although there are other factors involved such as increased staff costs and building maintenance costs. We recommended that this should be closely scrutinised by management and members going forward.</p> <p>We also found great progress has been made to align Life Leisure's operations with the Council's carbon goals.</p> <p>The operating model of monitoring the CIC has changed significantly during the first 12-18 months of the newly formed business, with the working relationship between Life Leisure and the Council becoming more of a partnership. Extensive work has taken place to ensure that the priorities of Life Leisure align with those of the Council, and that the work of the CIC facilitates the priorities of the One Stockport Plan. As a result of the change in delivery model, the KPIs, monitoring processes, and expectations outlined within the initial contract no longer reflect practice and procedure. We made a number of recommendations to address these.</p>	An agreed Action Plan is in place to refresh the risk assessment, and to improve the performance monitoring arrangements.
	Medium	3			
	Low	0			
Gifts, hospitality and register of interests	Moderate	High	0	<p>Our review confirmed that adequate guidance and procedures for accepting gifts, hospitality and declaring conflict of interests are in place for members and staff although we have made a minor recommendation about providing additional detail in separate procedural guidance. This is complemented by training for newly-</p>	The Monitoring Officer and Business Intelligence are working on an ongoing project, around developing a centralised electronic system for the
	Medium	1			
	Low	5			

Review	Overall Opinion	Analysis of Recommendations	Summary of Findings	Improvement made / agreed						
			<p>elected members but we found no induction training on this for officers.</p> <p>We found arrangements for members to be robust around regular notifications about their responsibilities, a centralised electronic recording system for the recording of gifts, hospitalities and interests and actively declaring outside interests at committee meetings. There are no corresponding arrangements in place for officers, where we found from our testing that existing systems were less efficient, and were not applied consistently, due to a long-standing lack of clarity about the rules, and about the responsibility for overseeing declarations.</p>	<p>registering of Officer gifts and hospitality, rather than the use the existing system.</p>						
Recruitment (incl use of agency, temporary & fixed term staff)	Moderate	<table border="0"> <tr> <td>High</td> <td>0</td> </tr> <tr> <td>Medium</td> <td>1</td> </tr> <tr> <td>Low</td> <td>5</td> </tr> </table>	High	0	Medium	1	Low	5	<p>Overall, we found the recruitment function of Stockport Council is robust and well-supported. Procedures and guidance around recruitment are up to date and made available to all staff, the service is currently updating its online training following the issue of new procedures and guidance.</p> <p>A plan is in place which sets out how the success of the plan to recruit and retain people and the service has made positive changes to methods of advertising job vacancies which has led to more and improved applications. However the indicators contained within the people plan do not appear to be regularly tracked and reported upon. The ability to analyse and report upon data was hindered by the limited capability of the existing Applicant Tracking System (ATS).</p>	<p>The service has recently re-rendered for a new ATS and going forward should be in a better position to improve its response through improved data and reporting, which will allow it to better understand and react to its challenges.</p>
High	0									
Medium	1									
Low	5									
Cybersecurity risks at Schools	Moderate	<table border="0"> <tr> <td>High</td> <td>2</td> </tr> <tr> <td>Medium</td> <td>2</td> </tr> </table>	High	2	Medium	2	<p>We surveyed all schools across the borough, encompassing both those who use the Council's AVA services and those who procure</p>	<p>Checklist issued to all schools via SLA online.</p>		
High	2									
Medium	2									

Review	Overall Opinion	Analysis of Recommendations	Summary of Findings	Improvement made / agreed
		<p>Low 1</p> <p>Checklist issued to all schools via SLA online</p>	<p>their IT services from a third-party provider were surveyed and 31% provided responses.</p> <p>Many schools were unable to answer the majority of the technical questions, and awareness of IT security controls in place at the schools appeared to be low.</p> <p>Our site visits at 5 schools however confirmed</p> <ul style="list-style-type: none"> • key security measures were in place for IT services provided by both the Council's AVA provision and by third-party providers, • Some form of scanning for vulnerabilities were in place • No major concerns raised around the servers, but some risks identified around tidiness and physical security <p>The survey revealed that training and awareness of staff and how involved the Governing Body is in promoting IT and cybersecurity differed throughout the schools. However policies covering IT and data protection are in place with formal procedures in place with regards to handling and reporting data breaches. The vast majority of schools have a documented Business Continuity Plan (BCP) outlining procedures in the event of IT systems being unavailable, but only 4% of BCPs have been fully tested.</p> <p>We found some issues around schools using third party providers, as set out below</p> <ul style="list-style-type: none"> • differing levels of security seen from the third-party providers around the length of backups that are held before being wiped and data protection mechanisms also differed between schools. • Discretion given to school technicians by one provider to decide which provider to safely dispose of obsolete IT 	<p>We will follow up on how these have been applied as part of our school establishment audits.</p>

Review	Overall Opinion	Analysis of Recommendations	Summary of Findings	Improvement made / agreed						
			<p>equipment and it was subsequently identified that one company used was not accredited. No schools undertook any checks on asset disposal companies that private provider were using.</p> <ul style="list-style-type: none"> Survey results appear to show that third party due diligence is not being performed consistently across the schools. 							
Emergency planning, civil resilience and business continuity	Moderate	<table border="0"> <tr> <td>High</td> <td>0</td> </tr> <tr> <td>Medium</td> <td>1</td> </tr> <tr> <td>Low</td> <td>0</td> </tr> </table>	High	0	Medium	1	Low	0	<p>The review confirmed the Council has broadly sound arrangements for managing civil emergencies and that there are arrangements for aligning Stockport and GM level planning with national threat scenarios.</p> <p>Likewise there is a robust system for business continuity planning. We have raised one recommendation that plans should be subject to ongoing testing and that any recent tests (including the recent LGA facilitated cyber attack workshop) are fully followed up and any learning incorporated in future planning.</p>	Scenarios and services business continuity plans will be tested on an ongoing basis.
High	0									
Medium	1									
Low	0									
Third party supplier management with respect to IT	Moderate	<table border="0"> <tr> <td>High</td> <td>1</td> </tr> <tr> <td>Medium</td> <td>4</td> </tr> <tr> <td>Low</td> <td>0</td> </tr> </table>	High	1	Medium	4	Low	0	<p>We confirmed business relationship managers provide support to services by managing the relationship with ICT providers for high risk and large systems. Satisfactory arrangements are in place for complying with CPRs when procuring IT systems, however we found due to the difficulties in the general market for specialised systems and associated cost constraints, most contracts ended up being awarded on a direct award basis.</p> <p>The Technical Architecture Group (TAG) takes the lead to ensure all the necessary due diligence checks are undertaken when new systems are procured, but not all services are fully aware of these processes. There are gaps in the TAG's overall assurance that all systems procured and used within the Council have been checked by the TAG.</p>	It is accepted that the TAG need to raise awareness across all services of the due diligence requirements.
High	1									
Medium	4									
Low	0									

Review	Overall Opinion	Analysis of Recommendations	Summary of Findings	Improvement made / agreed						
			<p>We observed a certain level of due diligence being applied upon selection of suppliers, however there are a number of areas where it does not appear robust. In particular, the focus of due diligence is at the procurement stage, but there are no formal continuous monitoring arrangements during the lifecycle of the contract. Our review of third party access to systems situated in the Council's data centre is controlled through Fresh service desk, with multi-factor third party authentication in place.</p> <p>There are a small number of systems that are hosted off site in the cloud, and we have been advised that it may be likely that over the next few years, more systems will be hosted off site in the cloud. This means it is important that due diligence procedures over cloud hosted suppliers should be reviewed to ensure these are robust for the increasing and emerging risks of the future.</p>							
Reconciliation of payroll controls	Limited	<table border="0"> <tr> <td>High</td> <td>6</td> </tr> <tr> <td>Medium</td> <td>1</td> </tr> <tr> <td>Low</td> <td>0</td> </tr> </table>	High	6	Medium	1	Low	0	<p>Our review found that whilst a timetable for reconciling the payroll control accounts is in place, with nominated staff allocated to specific control accounts has been agreed, there are some issues with how the transactions on the control accounts are considered and the relative inexperience of some nominated staff tasked to undertake the reconciliation process. There are limited skills and knowledge within the payroll team to resolve historic, operational or system errors that are posted to the control accounts. The Finance team are currently working on the historic unreconciled items.</p>	<p>It has been agreed that a working group will be set up to review and address the current control weaknesses, taking into account audits recommendations</p>
High	6									
Medium	1									
Low	0									
HRA Capital programme	Moderate	<table border="0"> <tr> <td>High</td> <td>0</td> </tr> <tr> <td>Medium</td> <td>4</td> </tr> <tr> <td>Low</td> <td>0</td> </tr> </table>	High	0	Medium	4	Low	0	<p>We have confirmed appropriate organisational and management structure is in place to manage the HRA Capital programme works. Adequate project management procedures including financial appraisals and cashflow monitoring procedures are in place. Payments are made upon receipt of valuation certificates in the</p>	<p>It was accepted that a capitalisation policy should be in place, and for better clarity over how overheads were calculated and recharged to the capital programme.</p>
High	0									
Medium	4									
Low	0									

Review	Overall Opinion	Analysis of Recommendations	Summary of Findings	Improvement made / agreed
			<p>main, however we did find one prepayment invoice in advance of works carried out by an internal company.</p> <p>However we found no capitalisation policy and no clear documented guidance to determine capital vs revenue spend. We also found a lack of transparency over the amount of overheads charged to the capital programme.</p>	

Appendix D

Progress against 2023/24 QAIP Action Plan

No.	Source	Issue	Responsible Officer	Action taken
1.	Internal assessments.	<p>Professional peer reviews of a sample of engagements are usually applied to the school audits.</p> <p>Since 2021-22 we have had new auditors and recently had turnover of these staff. Therefore, there have been no peer reviews by staff on audit reviews.</p> <p>This is however a staff development opportunity and do not represent a quality issue.</p>	Audit Managers	<p>It has not been possible during 2023/24 to engage into peer reviews due to training of new auditors.</p> <p>Peer reviews will be considered as and when auditors are ready to engage into such reviews as part of their ongoing development.</p>
2.	Internal assessments	Monitoring of internal performance targets	Audit Managers	<p>During 2023/24 we have reinstated two external performance targets for reporting to the Audit Committee</p> <p>Monitoring of internal performance had not been possible due to issues around the time recording system.</p> <p>Since April 2023 we have now re-commenced inputting timesheets and exploring the use of business intelligence tools to extract the data on a temporary short-term basis. In the longer term we are exploring other options for a different</p>

No.	Source	Issue	Responsible Officer	Action taken
				time recording system and are in discussions with IT regarding this.
3.	Internal assessments	Head of Internal Audit, Risk and Insurance's Quality control review of a sample of files is not undertaken regularly	Head of Internal Audit, Risk and Insurance	Completed and Ongoing during 2023/24. All audit working papers and files are now quality control reviewed by the HoIA. There may be occasions when a file is not reviewed in a timely manner due to differing priorities. However, these are kept to a minimum and risk assessed.