

SHAREHOLDER CABINET COMMITTEE	AGENDA ITEM No. 5
13 SEPTEMBER 2021	PUBLIC REPORT

Report of:	Peter Carpenter, Corporate Director of Resources	
Cabinet Member(s) responsible:	Councillor Coles, Cabinet Member for Finance	
Contact Officer(s):	Steve Crabtree, Chief Internal Auditor	Tel. 384557

INTERNAL AUDIT WORK TO SUPPORT THE SHAREHOLDER CABINET COMMITTEE

RECOMMENDATIONS	
FROM: Corporate Director of Resources	Deadline date: N/A
<p>It is recommended that the Shareholder Cabinet Committee note:</p> <ol style="list-style-type: none"> 1. Works undertaken by the Internal Audit service to support the terms of reference of the Committee 	

1. ORIGIN OF REPORT

- 1.1 This report is submitted to the Shareholder Cabinet Committee in line with a referral from the Monitoring Officer / s151 Finance Officer.

2. PURPOSE AND REASON FOR REPORT

- 2.1 This report sets out details of all audit activities which have been undertaken which cover Council activities, charities and partnerships which fall within the remit of the Shareholder Cabinet Committee.
- 2.2 This report is for Shareholder Cabinet Committee to consider under its Terms of Reference No. 3.3.2.

3. TIMESCALES

Is this a Major Policy Item/Statutory Plan?	NO	If yes, date for Cabinet meeting	N/A
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4. BACKGROUND AND KEY ISSUES

- 4.1 Internal Audit review the systems and processes of the Council throughout the year in line with its agreed risk-based Audit Plans. These plans are approved annually by the Audit Committee. Throughout the year, audits are undertaken, and an annual Audit Opinion is produced for that committee in the July cycle.

4.2 A number of functions, whether Council companies, partnerships or charities (dependent on the risks identified each year as part of the Plans above), may form part of the works undertaken by the Team. These will produce a series of audit reports with associated recommendations and agreed actions. It also places a level of assurance on the systems / processes reviewed. Four levels of assurance can be awarded – Substantial; Reasonable; Limited or No Assurance.

4.3 Following an audit review of the operations of the Shareholder Cabinet Committee, it was considered best practice to provide the Committee with details of all audit works which have a bearing on its terms of reference. The attached Appendix sets out all the activities which have been undertaken in recent years. This provides Members with details of all the audit activity, the main findings and areas of concern together with the conclusions and number of recommendations agreed. Going forward, this will form part of a standing item on the Committee agenda.

5. CONSULTATION

5.1 All papers have been shared with the Corporate Director of Resources and the Director of Law and Governance.

6. ANTICIPATED OUTCOMES OR IMPACT

6.1 It is anticipated that this will provide a focal point for Internal Audit to raise Member awareness of its workings together with demonstrating appropriate challenge and scrutiny of the Councils functions.

7. REASON FOR THE RECOMMENDATION

7.1 The recommendation of this report ensures that all services which have been subject to audit have been brought to the attention of the Committee and that Members can place reliance on the activities delivered by or on behalf of the Council.

8. ALTERNATIVE OPTIONS CONSIDERED

8.1 It is seen as best practice to provide Members with details of audit activities undertaken so as to be able to be open and transparent on all its activities.

9. IMPLICATIONS

Financial Implications

9.1 There are no financial implications identified within the report. Separate audit recommendations made by require some financial input which will be met within those services to cover.

Legal Implications

9.2 There are no legal implications from this report.

Carbon Impact Implications

9.3 There are no carbon impact implications from this report.

10. BACKGROUND DOCUMENTS

Used to prepare this report, in accordance with the Local Government (Access to Information) Act 1985

10.1 Annual Audit Opinion Reports submitted to Audit Committee

11. APPENDICES

11.1 Appendix A: Shareholder Cabinet Committee Internal Audit Coverage

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