

**AUDIT, GOVERNANCE &
STANDARDS COMMITTEE**

21st September 2023

THE INTERNAL AUDIT PROGRESS REPORT

Relevant Portfolio Holder	Councillor Luke Court
Portfolio Holder Consulted	Yes
Relevant Head of Service	Peter Carpenter, s151 Officer
Report Author	Job Title: Head of Internal Audit Shared Service Worcestershire Internal Audit Shared Service Contact email: andy.bromage@worcester.gov.uk Contact Tel: 01905 722051
Wards Affected	All Wards
Ward Councillor(s) consulted	No
Relevant Strategic Purpose(s)	Good Governance & Risk Management Underpins all the Strategic Purposes.
Non-Key Decision	
If you have any questions about this report, please contact the report author in advance of the meeting.	

1. RECOMMENDATIONS

The Audit, Governance & Standards Committee is asked to RESOLVE:-

1) That the report is noted.

2. BACKGROUND

The involvement of Member's in progress monitoring is considered an important facet of good corporate governance, contributing to the internal control assurance given in the Council's Annual Governance Statement.

This section of the report provides commentary on Internal Audit's performance for the period 01st April 2023 to 31st July 2023.

Summary Dashboard 2023/24:

Total reviews planned for 2023/24	15 (minimum)
Reviews finalised to date for 2023/24:	0
Assurance of 'moderate' or below:	0
Reviews awaiting final sign off:	0
Reviews ongoing:	7
Reviews to commence (Q3):	3
High' Priority recommendations reported 2023/24:	0
Satisfied 'High' priority recommendations to date:	N/a
Plan delivery to July 2023:	14%

Since the last progress report presented to the Committee, one Grant Certification has been completed and seven reviews are progressing. One 2022/23 report has been finalised and three are awaiting management sign off.

Follow Up outcomes are reported in Appendices 4 and 5 and by exception.

All 'limited' or below assurance reviews go before Corporate Management Team for full consideration.

2022/23 AUDITS

The review finalised since the last committee update is:

- Benefits (Significant)

The reviews awaiting management sign off are:

- ICT (Moderate)
- Council Tax (Moderate)
- National Non-Domestic Rates (Significant)

As the above are classified as 'on going' the assurance and outcome of the reviews will be reported at Committee on completion.

2023/24 AUDITS TO 30th JULY 2023

A rolling programme of testing has been taking place during quarters 1 and 2 and is set to continue through quarter 3 for Debtors, Creditors and Payroll. The results will be reported in quarter 4. Due to circumstances and Officer availability at Redditch Borough Council, two reviews have been delayed i.e. Organisational Processes and Anti-fraud and Corruption. These are now scheduled to commence in quarter 3.

The piece of work requested by Members regarding the Mayor's account has been undertaken and is currently at draft report stage. In draft form internal audit are reporting that the account has not been fully set up but there is a process and procedure to be followed. An assurance rating cannot be applied until such time that the account is fully functional, and testing can be undertaken. The report will be placed before Committee when finalised.

Critical review audits are designed to add value to an evolving Service area. Depending on the transformation that a Service is experiencing at the time of a scheduled review a decision is made regarding the audit approach. Where there is significant change taking place due to transformation, restructuring, significant legislative updates or a comparison required a critical review approach will be used. To assist the service area to move forwards challenge areas will be identified using audit review techniques. The percentage of critical reviews will be confirmed as part of the overall outturn figure for the audit programme. The outturn from the reviews will be reported in summary format as part of the regular reporting.

Internal Audit are continuing to consider new processes emerging from the 'new norm' working arrangements that have been necessary to continue to provide Redditch residents with services post pandemic. Plan flexibility is required to include and provide assurance on potential areas of change.

Follow up reviews are an integral part of the audit process. There is a rolling programme of review that is undertaken to ensure that there is progress with the implementation of the agreed action plans (Appendix 4). The outcomes of the follow up reviews are reported in full (Appendix 5) so the general direction of travel and the risk exposure can be considered by Committee. An escalation process involving CMT and SMT is in place to ensure more effective use of resource regarding follow up to reduce the number of revisits necessary to confirm the recommendations have been satisfied.

3.4 AUDIT DAYS

Appendix 1 provides a summary of delivery. At the 31st July 2023 a total of 49 days had been delivered against an overall target of 364 days for the year.

3.5 OTHER KEY AUDIT WORK

Much internal audit work is carried out "behind the scenes" but is not always the subject of a formal report. Productive audit time is accurately recorded against the service or function as appropriate. Examples include:

- Governance for example assisting with the Annual Government Statement
- Risk management
- Transformation review providing support as a 'critical appraisal'
- Dissemination of information regarding potential fraud cases likely to affect the Council
- Drawing managers' attention to specific audit or risk issues
- Audit advice and commentary
- Internal audit recommendations: follow up review to analyse progress
- Day to day audit support and advice for example control implications, etc.
- Networking with audit colleagues in other Councils on professional points of practice
- National Fraud Initiative coordination of uploads.
- Investigations

National Fraud Initiative

- 3.6 National Fraud Initiative data set uploads are planned for December 2023 and January 2024. The results from the 2022/23 uploads are currently being investigated by the various Service areas who are working through them and taking appropriate action. WIASS continue to provide advice and assistance regarding the process.

Monitoring

- 3.7 To ensure the delivery of the 2023/24 plan and any revision required there continues to be close and continual monitoring of the plan delivery, forecasted requirements of resource – v – actual delivery, and where necessary, additional resource will be secured to assist with the overall Service demands. The Head of Internal Audit Shared Service remains confident his team will be able to provide the required coverage for the year to ensure an internal audit opinion can be reached using reviews from the authority's core financial systems, as well as other systems which have taken place. Changes to the plan have been discussed with the s151 Officer and reported to Committee.

4. FINANCIAL IMPLICATIONS

- 4.1 There are no direct financial implications arising out of this report.

5. LEGAL IMPLICATIONS

- 5.1 The Council is required under Regulation 6 of the Accounts and Audit Regulations 2018 to "maintain in accordance with proper practices an adequate and effective system of internal audit of its accounting records and of its system of internal control".

6. STRATEGIC PURPOSES - IMPLICATIONS

Relevant Strategic Purpose

- 6.1 Good governance along with risk management underpin all the Corporate strategic purposes. This report provides an independent assurance over certain aspects of the Council's operations.

Climate Change Implications

- 6.2 The actions proposed do not have a direct impact on climate change implications.

7. OTHER IMPLICATIONS

Equalities and Diversity Implications

- 7.1 There are no implications arising out of this report.

Operational Implications

7.2 There are no new operational implications arising from this report.

8. RISK MANAGEMENT

8.1 The main risks associated with the details included in this report are to:

- Insufficiently complete the planned programme of audit work within the financial year leading to an inability to produce an annual opinion; and,
- a continuous provision of an internal audit service is not maintained.

9. APPENDICES and BACKGROUND PAPERS

Appendix 1 ~ 2023/24 Internal Audit Plan summary of delivery.

Appendix 2 ~ 2023/24 Plan progress.

Appendix 3 ~ 2022/23 Finalised audit reports including definitions.

Appendix 4 ~ Follow Up Programme Overview.

Appendix 5 ~ Follow Up Reports recently issued.

APPENDIX 1

Delivery against Internal Audit Plan for 2023/24
1st April 2023 to 31st July 2023

Audit Area	2022/23 Plan Days	Days used to 31 st July 2023
Core Financial Systems (see note 1)	115	11
Corporate Audits	71	4
Other Systems Audits (see note 2)	124	26
SUB TOTAL	310	41
Audit Management Meetings/ Corporate Meetings / Reading		
Annual Plans, Reports and Audit Committee Support	54	8
Other chargeable (see note 3)	0	0
SUB TOTAL		
TOTAL	364	49
Rubicon	10	0

Audit days used are rounded to the nearest whole.

Note 1: Core Financial Systems are audited predominantly in quarters 3 and 4 in order to maximise the assurance provided for Annual Governance Statement and Statement of Accounts but not interfere with year-end. A rolling programme continues regarding Debtors, Creditors and Payroll to maximise coverage and sample size. The overall results will be reported during Q4.

Note 2: Several budgets in this section are 'on demand' (e.g. consultancy, investigations) so the requirements can fluctuate throughout the quarters potentially resulting in unallocated days.

Note 3: 'Other chargeable' days equate to times where there has been, for example, significant disruption to the IT provision resulting in lost productivity.

REDDITCH BOROUGH COUNCIL

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Appendix 2

2023/24 Internal Audit Plan

Audit Area	Corporate Link	Risk Register Reference		Proposed Resource 2023/24	Indicative Planned Qtr.	Progress to Date
FINANCIAL						
Debtors (note 1)	Enabling	COR17 - Resolution of the approved Budget Position in both Councils		17*	1 to 3	Ongoing Rolling Programme
Main Ledger/Budget Monitoring Returns/Bank Rec. (note 1)	Enabling	COR17 - Resolution of the approved Budget Position in both Councils		30*	3 to 4	To commence Q3
Creditors (note 1)	Enabling	COR17 - Resolution of the approved Budget Position in both Councils		17*	3 to 4	Ongoing Rolling Programme
Treasury Management	Enabling	COR17 - Resolution of the approved Budget Position in both Councils		6*	2	Planning
Council Tax	Enabling	COR17 - Resolution of the approved Budget Position in both Councils		8*	1 to 3	To commence Q3
Benefits	Enabling	COR17 - Resolution of the approved Budget Position in both Councils		10*	1 to 3	To commence Q3
NNDR	Enabling	COR17 - Resolution of the approved Budget Position in both Councils		8*	1 to 3	To commence Q3

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Audit Area	Corporate Link	Risk Register Reference		Proposed Resource 2023/24	Indicative Planned Qtr.	Progress to Date
Payroll	Enabling & Contractual Obligation	COR17 - Resolution of the approved Budget Position in both Councils		19	1 to 3	To commence Q3
Sub TOTAL				115		
CORPORATE						
IT Audit	Fundamental to strategic purpose delivery	COR18 – Protection from Cyber Attack		15*	3 - 4	Planning
Risk Management Embedding (note 2)	Fundamental to strategic purpose delivery	S151 request		10*	3 - 4	To commence Q3
Corporate anti-fraud and corruption	Fundamental to strategic purpose delivery	COR - Cost of Living		5*	3	Delayed to Q3
Procurement and Contract Management (note 3)	Fundamental to strategic purpose delivery	COR16 – Management of Contracts & S151 request		8*	4	To commence Q4
Corporate Data Quality and Usage (Critical Friend)	Fundamental to strategic purpose delivery	S151 request		10*	4	To commence Q4
Projects – Towns Fund	Fundamental to strategic purpose delivery	COR22 - Delivery of Levelling up, Towns Fund and UK Shared Prosperity Fund work & S151 request		8*	2	Planning
Grants (Various incl. Disabled Facilities Grants)	Enabling	COR17 - Resolution of the approved Budget Position in both Councils		15	1 to 4	Grant Certification Completed July 2023. Further work to be

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Audit Area	Corporate Link	Risk Register Reference			Proposed Resource 2023/24	Indicative Planned Qtr.	Progress to Date
							undertaken during year.
Sub TOTAL					71		
SERVICE DELIVERY							
Community & Housing Service							
Housing Revenue Account	Finding Somewhere to Live	S151 request			20	4	To commence Q4
Temporary Accommodation	Finding Somewhere to Live	S151 request			10	4	To commence Q4
Right to Buy	Finding Somewhere to Live	Local Knowledge/Intelligence			10	4	To commence Q4
Human Resources							
Organisational Processes	Fundamental to strategic purpose delivery	COR19 – Adequate Workforce Planning & S151			10	2	Delayed to Q3
Sub TOTAL					55		
Other Operational Work							
Advisory, Consultancy & Contingency	Operational support	N/a	N/a		20	1 - 4	Ongoing

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Audit Area	Corporate Link	Risk Register Reference			Proposed Resource 2023/24	Indicative Planned Qtr.	Progress to Date
Fraud & Investigations incl. National Fraud Initiative	Operational support	N/a	N/a		15	1 - 4	Ongoing
Completion of prior year's audits	Operational support	N/a	N/a		12	1	Ongoing
Report Follow Up (all areas)	Operational support	N/a	N/a		15	1 - 4	Ongoing
Statement of Internal Control	Operational support	N/a	N/a		6*	1 & 4	
Bus Operators Return	Operational support	N/a	N/a		6	1 & 3	
Sub TOTAL					74		
Audit Management Meetings	Operational support	N/a	N/a		54	1 to 4	Ongoing
Corporate Meetings / Reading	Operational support	N/a	N/a				
Annual Plans, Reports & Committee Support	Operational support	N/a	N/a				
Sub TOTAL					54		
TOTAL					364		

Rubicon Leisure	Arms-length LA Company	N/a	N/a		10	10	
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Explanatory Notes:

*As part of the increasing joint and shared service working between Redditch Borough Council and Bromsgrove District Council the audit budgets and areas will feature in both internal audit plans and be consolidated to deliver a single piece of work covering both Councils. Where practically possible the days will be split equally between the plans. Weighting will, however, be applied if it is considered the focus of the work will major on one Council.

The customer journey will be considered overall as part of the service audits.

Note 1: Ongoing risk with financial system therefore audit budgets maintained.

Note 2: Risk management relaunched 2022/23 reviewing ongoing progress against action plan and reporting.

Note 3: Procurement - ensuring embedding continues.

Appendices A & B are indicated below and are applied to all reports.

Appendix A

Definition of Audit Opinion Levels of Assurance

Opinion	Definition
Substantial Assurance	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited
Reasonable Assurance	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited Assurance	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

Appendix B
Definition of Priority of Recommendations

Priority	Definition
H	Fundamental control weaknesses that present a significant material risk to the function or system objectives and requires immediate attention by Senior Management.
M	Other control weaknesses where there are some controls in place but there are issues with parts of the control that need to be addressed by Management within the area of review.
L	Issues of best practise where some improvement can be made.

2022/23 Audit Reports.
Recently Finalised Reports.

Worcestershire Internal Audit Shared Service



Bromsgrove
District Council
www.bromsgrove.gov.uk

Final Internal Audit Report Benefits 2022-23 Date: 23rd August 2023

Distribution:

To: Customer Support Manager

CC: Head of Finance and Customer Services
Interim Section 151 Officer

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1. Introduction

- 1.1 The audit of the Benefit process was carried out in accordance with the Worcestershire Internal Audit Shared Service Audit Plan for Redditch Borough Council for 2022/23 approved before the Audit, Governance and Standards Committee on 28th July 2022 and for Bromsgrove District Council to the Audit, Standards and Governance Committee on 21st July 2022. The audit was a risk-based systems audit of the Benefits System as operated by Redditch Borough Council and Bromsgrove District Council.
- 1.2 This review relates to the strategic purposes of:
- BDC Plan 2019-23: Strategic Purpose - Work and Financial Independence. Priorities - Financial Stability.
 - RBC: Plan 2020-24: Strategic Purposes - Aspiration, Work & Financial independence
- 1.3 There are no Corporate Risks relevant to this review. There were 2 Service Risks relevant to this review.

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- BEN 1 Fail to effectively resource the service to meet demands
 - BEN 7 Benefit Subsidy

1.4 This review was undertaken during the month(s) of November 2022 to May 2023.

2. Audit Scope and objective

2.1. This review has been undertaken to provide assurance that progress has been made in response to the 2021/22 audit recommendations and assurance on the processing of new and change of circumstance Housing Benefit & Council Tax Support claims for working age and pension age claimants.

2.2. The scope covered:

- A review of the updated position in relation to the 2021/22 audit recommendations.
- A review of new and change of circumstance Housing Benefit & Council Tax Support claims for working age and pension age claimants to ensure that backdated claims have been applied correctly, relevant evidence recorded and that processing days are within reasonable timescales.
- Compliance with internal processes and external legislation to allow accurate processing of new claims and changes of circumstance focusing on rent allowances, income/allowance information and disregards.
- Awards are being made in line with the Council Tax Reduction Scheme.
- Access controls to the system are appropriate and are effective - including remote working arrangements. (Access controls will be reviewed in more detail within the ICT Audit 2023/24).

2.3. This reviewed covered the period from 1st April 2022 to the 18th May 2023.

2.4. This review did not cover:

- The process of recovery, including the classification of overpayments and its effect on subsidy.
- Payments made under the discretionary hardship scheme.
- Reconciliations as this will be carried out within the Core Financial Audits.

3. Audit Opinion and Executive Summary

3.1. From the audit work carried out we have given an opinion of **significant assurance** over the control environment in this area. The level of assurance has been calculated using a methodology that is applied to all Worcestershire Internal Audit Shared Service audits and has been defined in the “Definition of Audit Opinion Levels of Assurance” table in Appendix A. However, it should be noted that statements of assurance levels are based on information provided at the time of the audit.

3.2. We have given an opinion of **significant assurance** in this area because generally there is a sound system of internal control in place but that our testing has identified isolated weaknesses in the design of controls and / or inconsistent application of controls in a small number of areas.

3.3. The review found the following areas of the system were working well:

- Processing of the Council Tax Reduction Scheme claims with good meaningful file notes.
- The processing of new claims and changes of circumstance focusing on rent allowances, income/allowance information and disregards
- The speed of processing during Quarter 3 2022/23 (DWP published figures)

3.4. The Benefits team are still waiting the outcome from the proposed re-structure that has taken over 3 years to complete. This has left certain staff in secondment roles and carrying out duties that are not within their current job role description. This has led to ongoing pressures within the quality assurance team.

The service does not have specific key performance indicators regarding the speed of processing of new Housing Benefit and change of circumstances claims. However, the number of days taken to process claims is tracked on the dashboard and published nationally. The review found that the allocation of work was being monitored but there were some processing times that have taken longer than would have liked due to the volume of work received.

The review did identify a potential for a break down in controls when granting officers access to the OpenRevs system due to the current process which excludes approval from the revenues and benefits team for staff outside of their service that require access to the system. Therefore, this will be looked at in more details within the ICT audit planned for quarter 2 2023/24

3.5. The review found the following areas of the system where controls could be strengthened:

	Priority (see Appendix B)	Section 4 Recommendation number
Previous Audit 2021/22 Follow Up		
Ref 1 Outstanding Work Queue/Backlogs Ref 3 Dashboard – Performance Measures	Medium	1
New Matters Arising 2022/23		
Backdating New Housing Benefit Claims	Medium	2

4. Detailed Findings and Recommendations

The issues identified during the audit have been set out in the table below along with the related risks, recommendations, management responses and action plan. The issues identified have been prioritised according to their significance / severity. The definitions for high, medium, and low priority are set out in the “Definition of Priority of Recommendations” table in Appendix B.

Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
Issues brought forward from previous audit 2021/22					
1	M (Based on 2021/22 Audit)	<p>Follow Up 2021/22 - Update</p> <p>Ref 1 Outstanding Work Queue/Backlogs</p> <p>At the time of review the outstanding work is manageable and not considered to be a backlog. However, there were a handful of cases that are older than desired for Bromsgrove District Council (The bulk of the items within the work queue dated back 6 weeks for both Redditch Borough Council and Bromsgrove District Council).</p> <p>Ref 3 Dashboard – Performance Measures</p>	<p>This has the potential to increase the average processing times which are reported to Department Work & Pensions and published in the public domain which could lead to reputational damage and Department Working & Pensions intervention.</p>	<p>Follow up action completed. As per the previous management response. Continue to monitor workloads, identifying any cause for delays in processing to see if any further controls can be put in place to reduce times.</p> <p>Previous management action in progress As per the previous management response. Ensure there is commentary against the Change of Circumstance</p>	<p>Responsible Manager: We consistently monitor workloads alongside performance and accuracy. By doing this we are aware of natural annual peaks of work; annual upratings for example.</p> <p>We hold quarterly engagement calls with the DWP and they are pleased with our performance and all of their indicators show us as “green” meaning they have no concerns.</p> <p>The measures dashboard is updated and current, there can be some delay due to the publishing of DWP performance stats.</p>

		A review of the Speed of processing for New Claims measure has not been updated with commentary since November 2022 for Bromsgrove and January 2023 for Redditch. There is no commentary against the Change of Circumstance speed of processing for both Authorities.	Lack of transparency and context which could lead to inaccurate assumptions by senior managers and Members that review this information and Service performance.	and New Claims speed of processing for both councils to ensure the measures are meaningful.	Implementation date: Ongoing action.
New matters arising 2022/23 Audit					
2	M	Backdating New Housing Benefit Claims Out of a sample of 25 claims for each authority, testing identified 2 New Claims for Bromsgrove District Council & 1 for Redditch Borough Council that were not backdated correctly.	Failure to apply the backdate correctly can result in an inaccurate award and subsidy loss to the Councils. Also, inaccuracies can increase external audit sampling and increase external audit costs to the Authorities for benefit work.	Feedback and provide training to agency workers on backdating claims. Check a sample of claims to ensure quality assure the accuracy.	Responsible Manager: There are different rules for HB and LCTS, and there are also different rules for working and none working age claimants meaning this is a complex area of work. We will undertake additional accuracy checks of new claims to make sure they are awarded from the correct date. We will also sample check from the subsidy claim of claims that have been processed as backdated to ensure these have been done correctly.

					<p>From these checks we will be able to establish if the issue is isolated or a wider team issue.</p> <p>We will look to hold a quiz/workshop in a future team meeting as a training exercise.</p> <p>Implementation date:</p> <p>July 2023 - Ongoing</p>
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5. Independence and Ethics:

- WIASS confirms that in relation to this review there were no significant facts or matters that impacted on our independence as Internal Auditors that we are required to report.
- WIASS conforms with the Institute of Internal Auditors Public Sector Internal Audit Standards as amended and confirms that we are independent and able to express an objective opinion in relation to this review.
- WIASS confirm that policies and procedures have been implemented to meet the IIA Ethical Standards.
- Prior to and at the time of the audit no non-audit or audit related services have been undertaken for the Council within this area of review.

Head of Internal Audit Shared Services

APPENDIX A

Definition of Audit Opinion Levels of Assurance

Opinion	Definition
Full Assurance	<p>The system of internal control meets the organisation's objectives; all of the expected system controls tested are in place and are operating effectively.</p> <p>No specific follow up review will be undertaken; follow up will be undertaken as part of the next planned review of the system.</p>
Significant Assurance	<p>There is a generally sound system of internal control in place designed to meet the organisation's objectives. However isolated weaknesses in the design of controls or inconsistent application of controls in a small number of areas put the achievement of a limited number of system objectives at risk.</p> <p>Follow up of medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
Moderate Assurance	<p>The system of control is generally sound however some of the expected controls are not in place and / or are not operating effectively therefore increasing the risk that the system will not meet its objectives. Assurance can only be given over the effectiveness of controls within some areas of the system.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 3 to 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
Limited Assurance	<p>Weaknesses in the design and / or inconsistent application of controls put the achievement of the organisation's objectives at risk in many of the areas reviewed. Assurance is limited to the few areas of the system where controls are in place and are operating effectively.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 3 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
No Assurance	<p>No assurance can be given on the system of internal control as significant weaknesses in the design and / or operation of key controls could result or have resulted in failure to achieve the organisation's objectives in the area reviewed.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 3 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>

APPENDIX B

Definition of Priority of Recommendations

Priority	Definition
H	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function, or process objectives. Immediate implementation of the agreed recommendation is essential in order to provide satisfactory control of the serious risk(s) the system is exposed to.
M	Control weakness that has or is likely to have a medium impact upon the achievement of key system, function, or process objectives. Implementation of the agreed recommendation within 3 to 6 months is important in order to provide satisfactory control of the risk(s) the system is exposed to.
L	Control weakness that has a low impact upon the achievement of key system, function, or process objectives. Implementation of the agreed recommendation is desirable as it will improve overall control within the system.

Overview of 2023/24 Follow Up Programme

Appendix 4

	Year of Review	Review Area	Assurance	Follow Up Position	Indicative Date of Follow Up		Position and Conclusion
RBC	21/22	Procurement	Limited	2 nd	May-23	Q1	All points implemented – Report - Appendix 5 No further action required
RBC	21/22	General Data Protection Regulation	Moderate	2 nd	Jul-23	Q2	1 recommendation implemented and 2 partially implemented. Further follow up to be arranged and linked to GIS/Gazetteer Phase 1.
RBC	21/22	Asbestos	Significant	1 st	Oct-23	Q3	To be arranged
RBC	21/22	Gas Inspections	Significant	1 st	Oct-23	Q3	To be arranged
RBC	22/23	GIS/Gazetteer Phase 1	Critical Review	1 st	Jul-23	Q4	To be arranged and linked to the General data Protection regulation.
RBC	22/23	Accounts Payable	Moderate	1 st	Nov-23	Q3	To be included in 23/24 Audit

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Audit, Governance & Standards Committee

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	Year of Review	Review Area	Assurance	Follow Up Position	Indicative Date of Follow Up		Position and Conclusion
RBC	22/23	IT Review	Moderate	1 st	Jan-24	Q4	To be included in 23/24 Audit
RBC	22/23	Treasury Management	Significant	1 st	Jul-23	Q2	To be included in 23/24 Audit
RBC	22/23	Accounts Receivable	Limited	1 st	Dec-23	Q3	To be included in 23/24 Audit
RBC	22/23	Council Tax	Moderate	1 st	Nov-23	Q3	To be included in 23/24 Audit
RBC	22/23	National Non-Domestic rates	Significant	1 st	Nov-23	Q3	To be included in 23/24 Audit
RBC	22/23	Benefits	Significant	1 st	Nov-23	Q3	To be included in 23/24 Audit
RBC	22/23	Workshop Licensing Compliance	Critical Friend	1 st	Dec-23	Q3	To be arranged
RBC	22/23	Fuel Usage and Efficiency	Moderate	2 nd	Aug-23	Q2	To be arranged
RBC	22/23	WRS- Animal License Activity	Critical Friend	1 st	Sept-23	Q2	To be arranged
RBC	22/23	Homelessness Grants	Moderate	1 st	Jul-23	Q2	To be arranged
RBC	22/23	Risk Management	Moderate	1 st	Sept-23	Q2	To be arranged
RBC	22/23	Payroll	Significant	1 st	Sept-23	Q2	To be included in 23/24 Audit

Audit, Governance & Standards Committee

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Note:

There are no exceptions to report.

2023/24 Review areas will be added to the table when they become due for a follow up visit.

Follow Up Reports

There are no follow up reports to include in this report.