

THE INTERNAL AUDIT PROGRESS REPORT

Relevant Portfolio Holder	Councillor Luke Court
Portfolio Holder Consulted	Yes
Relevant Head of Service	Peter Carpenter, s151 Officer
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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 that:-

- 1) the report is noted;**
- 2) revisions to the 2023/24 Annual Plan are approved by the Committee.**

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 30th September 2023.

Summary Dashboard 2023/24:

Total reviews planned for 2023/24	15 (minimum)	
Reviews finalised to date for 2023/24:	1	
Assurance of 'moderate' or below:	0	
Reviews awaiting final sign off:	0	
Reviews ongoing:	5	
Reviews to commence (Q3):	3	
High' Priority recommendations reported 2023/24:		0
Satisfied 'High' priority recommendations to date:		N/a
Plan delivery to 30 th September 2023:		20%

Since the last progress report presented to the Committee, three 2022/23 reports have been finalised, one 2022/23 reports is at clearance/draft report stage and five 2023/24 reviews have commenced.

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.

2.1 2022/23 AUDITS

The reviews that have been finalised since the last committee update:

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

The reviews that are at draft report or clearance stage are:

- ICT (Moderate)

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

2.2 2023/24 AUDITS TO 30th SEPTEMBER 2023

A rolling programme of testing is due to take place during quarters 1 to 3 for Debtors, Creditors and Payroll. The results will be reported during quarter 4.

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.

One 2023/24 report has been finalised.

2.3 REVISIONS TO 2023/24 AUDIT PLAN

The Internal Audit Plan for 2023/24 approved by this committee was based upon a resource allocation of 235 productive days, a resource allocation which was agreed with the Council's section 151 officer. Since this time, several pressures have been placed upon the service that have affected and will affect its ability to complete the annual audit plan. These include multiple long-term sicknesses and the loss of key personnel (Head of Service and Audit Team Leader). The Interim Audit Team Leader and S151 officer have reviewed the current status of the plan and reduced or deferred audits if it is prudent to do so from a risk assurance perspective. Productive days have been reduced by 26 days from 364 to 328.

The following audits have been deferred to 2024/25:

- i) Council Tax (8 days)
- ii) National Non-Domestic Rates (8 days)
- iii) Benefits (10 days)
- iv) Rubicon (10 days)

2.4 AUDIT DAYS

Appendix 1 provides a summary of delivery. At the 30th September 2023 a total of 73 days had been delivered against an overall target of 364 days for the year.

2.5 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

- 2.6 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

- 2.7 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 previously confirmed that he remained confident his team have provided 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. Changes to the plan have been discussed with the s151 Officer and reported to Committee.

3. FINANCIAL IMPLICATIONS

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

4. LEGAL IMPLICATIONS

- 4.1 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".

5. STRATEGIC PURPOSES - IMPLICATIONS

Relevant Strategic Purpose

- 5.1 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

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

6. OTHER IMPLICATIONS

Equalities and Diversity Implications

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

Operational Implications

- 6.2 There are no new operational implications arising from this report.

7. RISK MANAGEMENT

- 7.1 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.

8. APPENDICES and BACKGROUND PAPERS

- Appendix 1 ~ 2023/24 Internal Audit Plan summary of delivery
Appendix 2 ~ 2023/24 Plan progress
Appendix 3 ~ 2022/23 and 2023/24 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 30th September 2023

Audit Area	2023/24 Plan Days	Days used to 30 th September 2023
Core Financial Systems (see note 1)	115	19
Corporate Audits	71	14
Other Systems Audits (see note 2)	124	30
SUB TOTAL	310	63
Audit Management Meetings/ Corporate Meetings / Reading		
Annual Plans, Reports and Audit Committee Support	54	10
Other chargeable (see note 3)	0	0
SUB TOTAL	54	10
TOTAL	364	73
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

Date: 23rd November 2023

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

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*	3 to 4	Commenced 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	
Creditors (note 1)	Enabling	COR17 - Resolution of the approved Budget Position in both Councils		17*	3 to 4	Commenced Rolling Programme
Treasury Management	Enabling	COR17 - Resolution of the approved Budget Position in both Councils		6*	3	Commenced
Council Tax	Enabling	COR17 - Resolution of the approved Budget Position in both Councils		8*	1 to 3	
Benefits	Enabling	COR17 - Resolution of the approved Budget Position in both Councils		10*	1 to 3	
NNDR	Enabling	COR17 - Resolution of the approved Budget Position in both Councils		8*	1 to 3	

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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	Commenced Rolling Programme
Sub TOTAL					115		
CORPORATE							
IT Audit	Fundamental to strategic purpose delivery	COR18 – Protection from Cyber Attack			15*	3 - 4	Commenced
Risk Management Embedding (note 2)	Fundamental to strategic purpose delivery	S151 request			10*	3 - 4	
Corporate anti-fraud and corruption	Fundamental to strategic purpose delivery	COR - Cost of Living			5*	3	Commenced
Procurement and Contract Management (note 3)	Fundamental to strategic purpose delivery	COR16 – Management of Contracts & S151 request			8*	4	
Corporate Data Quality and Usage (Critical Friend)	Fundamental to strategic purpose delivery	S151 request			10*	4	
Projects – Towns Fund	Fundamental to strategic purpose delivery	COR22 - Delivery of Levelling up, Towns Fund and UK Shared Prosperity Fund work & S151 request			8*	3	
Grants (Various incl. Disabled Facilities Grants)	Enabling	COR17 - Resolution of the approved Budget Position in both Councils			15	1 to 4	Not required during Q1

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Audit Area	Corporate Link	Risk Register Reference			Proposed Resource 2023/24	Indicative Planned Qtr.	Progress to Date
Sub TOTAL					71		
SERVICE DELIVERY							
Community & Housing Service							
Housing Revenue Account	Finding Somewhere to Live	S151 request			20	4	
Temporary Accommodation	Finding Somewhere to Live	S151 request			10	4	
Right to Buy	Finding Somewhere to Live	Local Knowledge/Intelligence			10	4	
Human Resources							
Organisational Processes	Fundamental to strategic purpose delivery	COR19 – Adequate Workforce Planning & S151			10	3	Commenced
Sub TOTAL					55		
Other Operational Work							
Advisory, Consultancy & Contingency	Operational support	N/a	N/a		20	1 - 4	Ongoing
Fraud & Investigations incl. National Fraud Initiative	Operational support	N/a	N/a		15	1 - 4	Ongoing

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Audit Area	Corporate Link	Risk Register Reference			Proposed Resource 2023/24	Indicative Planned Qtr.	Progress to Date
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.

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APPENDIX 3

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

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 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 6 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 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>

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Appendix B
Definition of Priority of Recommendations

Priority	Definition
High	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.
Medium	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.
Low	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.

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2022/23 and 2023/24 Audit Reports.
Recently Finalised Reports.

Worcestershire Internal Audit Shared Service



Final Internal Audit Report

**National Non-Domestic Rates
2022/23**

03rd July 2023



AUDIT, GOVERNANCE & STANDARDS COMMITTEE

Distribution:

Head of Finance and Customer Services
Executive Director – Finance & Resources

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1. Introduction

- 1.1 The audit of National Non-Domestic Rates was carried out in accordance with the Worcestershire Internal Audit Shared Service Audit Plan for Redditch Borough Council 2022/23 approved by the Audit, Governance and Standards Committee on 28th July 2022 and for Bromsgrove District Council approved by the Audit, Standards and Governance Committee on 21st July 2022. The audit was a risk-based systems audit of the NNDR as operated by Redditch Borough Council and Bromsgrove District Council.



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- 1.2 This review relates to most strategic purposes for both authorities due to its nature as a primary funding source. However, the review can be linked with the specific strategic purpose “run and grow a successful business”. Furthermore, it relates to the community priorities specifically “economic development and regeneration”.
- 1.3 The following Service risks were relevant to this review:
- REV3 – Failure of support/availability of key systems Finance and Resources relies upon
 - REV11 – Reduced collection rates
 - REV16 – Maintenance and recovery of collection performance post covid
- 1.4 This review was undertaken during the month March & April 2023.
- 1.5 Recovery of Prior Debt (follow up) - The action to address this finding within the 2020/21 audit remains outstanding due to other priorities during the pandemic. A review of resources for recovery of Council Tax and Non-Domestic rates was due to be completed within the first 6 months of 2022 but did not happen. Now that the economy is recovering from the pandemic, the recommendation to incorporate into the service business plan a clear policy as to how the Council will deal with aged debt and the way it is to be managed going forward to maximise income and take timely action is still ongoing.

2 Audit Scope and objective

- 2.1 This review has been undertaken to provide assurance on the process of collecting NNDR income for the two authorities via the billing process, and the application and monitoring of reliefs and exemptions on units.
- 2.2 The review was to provide assurance based on:
- A review of the updated position in relation to the 2021/22 audit recommendations.
 - Procedures for capturing and processing NNDR information, including the setting up of new customer accounts and timely and accurate billing is taking place.
 - Exemptions, reliefs, and discounts are appropriately evidenced, applied, and monitored.

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- Processing of payments and refunds follows the adopted procedures.
- The correct protocol is being followed with regards to the reminder process and appropriate suppression is being managed.
- User profiling is managed to provide only relevant access to data.

2.3 This reviewed covered the period from 01st April 2023 to date of the audit.

2.4 This review did not cover.

- Recovery for non-payment i.e., summons onwards.
- Legislation relating to Covid-19
- Write offs and associated procedures.
- Performance monitoring

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. 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.

3.2 We have given an opinion of **Significant Assurance** in this area because the system of internal control meets the organisation's objectives; all the expected system controls tested are in place and are operating effectively.

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



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- Overall processes for current year NNDR are followed in an accurate and timely manner, correctly administered and all the appropriate procedures are being followed ensuring that income is maximised.

3.4 Although discussion points arose from the review there were no formal recommendations required.

4. 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

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

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 it's 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>

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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.

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.

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Worcestershire Internal Audit Shared Service



Final Internal Audit Report

Council Tax 2022/23

03rd July 2023

Distribution:

Head of Finance and Customer Services
Executive Director – Finance & Resources



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2. Introduction

1.1 The audit of Council Tax 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 approved before the Audit, Standards and Governance Committee on 21st July 2022. The audit was a risk based systems audit of the Council Tax as operated by Redditch Borough Council and Bromsgrove District Council.

1.2 This review relates to most of the Strategic Purposes for both authorities due to its nature as a primary funding source. Elements of the Strategic Purposes can be closely linked with the Council Tax Service e.g. funding to ensure "Communities which are safe, well maintained & green"



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1.3 The following Service risks were relevant to this review:

- REV3 – Failure of support/availability of key systems Finance and Resources relies upon
- REV6 – Failure to make a timely decision (political direction) to manage changes to the Council Tax Support Scheme
- REV11 – Reduced collection rates

1.4 This review was undertaken during March & April 2023

1.5 Recovery of Prior Debt (follow up) - The action to address this finding within the 2020/21 audit remains outstanding due to other priorities during the pandemic. A review of resources for recovery of Council Tax and Non-Domestic Rates was due to take place within the first 6 months of 2022 but did not happen. Now that the economy is recovering from the pandemic, the recommendation to incorporate into the service business plan a clear policy as to how the Council will deal with aged debt is being managed by Capacity Grid to chase outstanding debt from previous years, helping to maximise income and take timely action when necessary.

2 Audit Scope and objective

3.4 This review has been undertaken to provide assurance that:

- A review of the updated position in relation to the 2021/22 audit recommendations.
- Procedures for capturing and processing Council Tax information, including the setting up of new customer accounts and timely and accurate billing is taking place.
- The application of discounts and exemptions on properties, and the respective billing amounts – including the 2022 Energy Rebate Scheme are being evidenced, applied, and monitored.
- Processing of payments and refunds follows the adopted procedures.
- The correct protocol being used for the reminder process and appropriate suppression is being managed.
 - User profiling is managed to provide only relevant access to data.

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3.5 This reviewed covered the period from 1st April 2023 to the date of the audit.

3.6 This review did not cover.

- Recovery for non-payment i.e., summons onwards.
- Write offs and associated procedures.
- Performance monitoring

4 Audit Opinion and Executive Summary

4.1 From the audit work carried out we have given an opinion of **Moderate 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.

4.2 We have given an opinion of **Moderate Assurance** in this area because there is a generally sound system 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.

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

- Management and application of Energy Rebate Scheme
- Overall, processing is managed effectively and within a timely fashion.

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

	Priority (see Appendix B)	Section 4 Recommendation number
Daily bereavement notes for other customers are uploading on to an account not relating to the account	Medium	1

5 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.

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Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
New matters arising					
1	M	Daily Bereavement notes for customers are uploading onto an account not relating to the account.	GDPR – irrelevant and inappropriate information is being held against an account creating a potential risk if customer was to ask for a copy of their file details other customer personal details would be declared contravening current regulations	Manager is to review account with System Admin to resolve the issue and check relevant accounts for correct note inclusion.	<p>Responsible Manager:</p> <p>Action:</p> <p>The relevant documents are not indexed to the identified account but are displayed when accessing documents from workflow. This has been raised with systems admin as the cause is likely to be a database lock, which when cleared will correct the issue.</p> <p>Implementation date:</p> <p>July 2023</p>

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

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

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

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 it's 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>

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

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.

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.

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

Worcestershire Internal Audit Shared Service



Final Internal Audit Report

Benefits 2022-23

Date 23rd August 2023

Distribution:

Customer Support Manager



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

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

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APPENDIX B29

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.

- 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 through 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>A review of the Speed of processing for New Claims measure has not been updated with commentary since November 2022 for Bromsgrove and January</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>Lack of transparency and context which could lead to inaccurate assumptions by senior managers and Members that review this</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 and New Claims speed of processing for both councils to ensure the measures are meaningful.</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> <p>Implementation date: Ongoing action.</p>

		2023 for Redditch. There is no commentary against the Change of Circumstance speed of processing for both Authorities.	information and Service performance.		
New matters arising 2022/23 Audit					
2	M	<p>Backdating New Housing Benefit Claims</p> <p>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.</p>	<p>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.</p>	<p>Feedback and provide training to agency workers on backdating claims. Check a sample of claims to ensure quality assure the accuracy.</p>	<p>Responsible Manager:</p> <p>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.</p> <p>We will undertake additional accuracy checks of new claims to make sure they are awarded from the correct date.</p> <p>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> <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>

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.

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.

Worcestershire Internal Audit Shared Service



Final Internal Audit Report

Light Touch Review Mayor's Fund 2023/24

Date 26th September 2023

Distribution:

To: PA to Interim Chief Executive & Office Services
Interim Section 151 Officer



CC Head of Finance and Customer Services

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1. Introduction

- 1.1 The light touch review of the Mayor’s Fund was carried out in accordance with the Worcestershire Internal Audit Shared Service Audit Plan for Redditch Borough Council for 2023/24 as approved by the Audit, Governance and Standards Committee on 30th May 2023. The audit was a risk-based light touch audit of the Mayor’s Fund as operated by Redditch Borough Council.
- 1.2 This review relates to a specific scope as requested by Members.
- 1.3 There were no risks on the Corporate Risk Register relevant to this review.
- 1.4 There is potential for fraud through collusion.
- 1.5 This light touch review was undertaken during the month of August 2023.



2. Audit Scope and objective

- 2.1. This review was undertaken to provide assurance that the Mayor's Office Finance is all in order and that payments made through the new account, can be accounted for.
- 2.2. Background Mayoral Charity
At the start of the Mayoral year in May, the new Mayor for the municipal year, chooses his / her charities (one or more). Any money raised during their Mayoral year in donations/fundraising is then paid to those charities at the end of their year. This cycle happens annually for each Mayor.
- 2.3. New Bank Account
Was to be set up solely for receipt/depositing payments e.g., donations / ticket purchases for events. This account will cover any payments to suppliers via the normal payments system (purchase orders/invoice) or Faster Payments – following existing processes and adhering to required controls.
- 2.4. This review covered the current 2023/24 position.

3. Audit Opinion and Executive Summary

- 3.1. At the time of this review the new 'Mayor's Bank Account' was in the process of being set up. The purpose for the new account is so that funds for Mayoral fundraising and events can easily be identified and accounted for. It is recognised that there has been a delay in setting up this account due to getting council bank signatories amended on the main council bank mandate.
- 3.2. Although progress is being made to establish this new account no transactions have taken place thus far. Until the account is set up and being used Internal Audit cannot provide assurance it is in order, due process is being followed, payments are being accounted and there is full reconciliation until testing is undertaken. However, Internal Audit have been provided with information to advise that there is a process in place for once the account is set up which includes responsibility and accountabilities. A follow up review will be

carried out in approximately 3 months to provide an opinion on the control environment when it has been established and in use.

During the audit reporting process, the account has become 'live' and it will soon be in use by the Mayor's office'. The process compliance to that identified in the review will be checked as part of the follow up which is due to take place in 3 months.

- 3.3. Internal Audit is satisfied that there is a process in place for when the account is operational but is unable to express an assurance currently as it has been unable to test due process. To establish due diligence and control regarding this account the adopted process can be seen in section 4 below.

4. Proposed process and responsibilities for the new 'Mayor's Fund' account.

Purpose of the account and guidance on expenditure	Used for Mayoral fundraising and events to show payments received from ticket sales and donations. Any payments to suppliers relating to fundraising events (e.g., catering/venue) will be made from this new bank account via normal payments system or Faster Payments – following existing processes
How much will be credited initially to the account.	The donations received from 22/23 year were paid to the previous Mayor's Charity. Therefore, there was no balance to transfer at the start of 2023/24 as this was cleared down after the previous municipal year. One event has happened in July 2023 and that was not organised directly by the council/civic office. No monies have yet been received for the current year. The organiser will pay the money raised either direct to the Mayor's Charity or it will be paid to the Council.

	Any balances will then sit in the mayor's bank account till the end of the year. This balance is unlikely to exceed £10K.
What reconciliations will be carried out, how often and by Whom?	<p>For events organised by the civic office, for example, fundraising events/civic dinner, a spreadsheet is kept for all payments received – dates made/by whom and amount. This is then given to the reconciliation team and allocated finance officer.</p> <p>This is carried out after each event or when advised a donation has been made. Donations / payments may also be paid in by the Mayor's Personal Assistant to cashiers at Parkside, in which case the mayor's codes are provided so they go direct onto those codes/ledger.</p> <p>Once the new bank account has been set up those details will be used for paying in money.</p>
Who will have access to the account?	Mayors office (not the Mayor) Assistance from Finance
Who will be accountable and responsible for the administration?	Mayors office (not the Mayor) Assistance from Finance
How will the expenditure be accounted for?	As part of normal budget monitoring process against codes.
Will there be any reporting of the expenditure	As part of the council's normal monitoring/quarterly monitoring as happens now – the new bank account will solely keep the

	<p>income/balance separate from the main council receipts/bank account.</p> <p>The figure raised by the mayor each year is announced at the end of their year at the AGM.</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 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

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	Apr-23	Q1	Awaiting management response
RBC	21/22	Gas Inspections	Significant	1 st	Apr-23	Q1	Awaiting management response
RBC	22/23	GIS/Gazetteer Phase 1	Critical Review	1 st	Jul-23	Q2	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

Audit, Governance & Standards Committee

23rd November 2023

	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

Audit, Governance & Standards Committee

23rd November 2023

	Year of Review	Review Area	Assurance	Follow Up Position	Indicative Date of Follow Up		Position and Conclusion
RBC	22/23	Payroll	Significant	1 st	Sept-23	Q2	To be included in 23/24 Audit

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

None to report