



central midlands audit partnership

Ashfield District Council – Internal Audit Annual Report 2022-23

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Our Vision

To bring about improvements in the control, governance and risk management arrangements of our Partners by providing cost effective, high quality internal audit services.

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Providing Excellent Audit Services in the Public Sector

Introduction

Why an Audit Opinion is required

The Public Sector Internal Audit Standards (PSIAS) states:

'The chief audit executive must deliver an annual audit opinion and report that can be used by the organisation to inform its governance statement.'

The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

The annual report must also include a statement on conformance with the Public Sector Internal Audit Standards and the results of the quality assurance and improvement programme.'

Extracted from Public Sector Internal Audit Standards Updated March 2017 - 2450 Overall Opinions

In this instance, the Chief Audit Executive is Mandy Marples, Audit Manager.

With regard to overall opinions, CIPFA's Local Government Application Note for the United Kingdom Public Sector Internal Audit Standards 2019 Edition (issued February 2019) also states:

"The Public Sector Requirement in PSIAS 2450 requires that the Chief Audit Executive must provide an annual report to the board timed to support the annual governance statement. This must include:

- an annual internal audit opinion on the overall adequacy and effectiveness of the organisation's governance, risk and control framework – i.e. the control environment*
- a summary of the audit work from which the opinion is derived (including reliance placed on work by other assurance providers)*
- a statement on conformance with the PSIAS and the results of the Quality Assurance and Improvement Programme.*

In local government, the annual opinion should be guided by the CIPFA Framework Delivering Good Governance in Local Government.

The annual report should also include:

- disclosure of any qualifications to that opinion, together with the reasons for the qualification*
- disclosure of any impairments ('in fact or appearance') or restriction in scope*
- a comparison of the work actually undertaken with the work that was planned and a summary of the performance of the internal audit function against its performance measures and targets*
- any issues the Chief Audit Executive judges particularly relevant to the preparation of the annual governance statement*
- progress against any improvement plans resulting from QAIP external assessment.*

In the context of the PSIAS, 'opinion' means that internal audit will have done sufficient, evidenced work to form a supportable conclusion about the activity that it has examined. Internal audit will word its opinion appropriately if it cannot give reasonable assurance (e.g. because of limitations to the scope of, or adverse findings arising from, its work)."

How an Audit Opinion is Formed

Internal Audit's risk-based plan must take into account the requirement to produce an annual internal audit opinion. Accordingly, the Audit Plan must incorporate sufficient work to enable the Audit Manager to give an opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. Internal Audit must therefore have sufficient resources to deliver the Audit Plan.



Possible Overall Opinions

The Audit Manager's opinion relative to the organisation as a whole could fall into one of the following 3 categories:

- **Inadequate System of Governance, Risk and Internal Control** – Findings indicate significant weaknesses and the need for urgent remedial action. Where corrective action has not yet started, the current remedial action is not, at the time of the audit, sufficient or sufficiently progressing to address the severity of the control weaknesses identified.
- **Adequate System of Governance, Risk and Internal Control Subject to Reservations** – A number of findings, some of which are significant, have been raised. Where action is in progress to address these findings and other issues known to management, these actions will be at too early a stage to allow a satisfactory audit opinion to be given.
- **Satisfactory System of Governance, Risk and Internal Control** - Findings indicate that on the whole, arrangements are satisfactory, although some enhancements may have been recommended.

Quality Assurance and Improvement Programme

A quality assurance and improvement programme (QAIP) is designed to enable an evaluation of the internal audit activity's conformance with the Definition of Internal Auditing and the Standards and an evaluation of whether internal auditors apply the Code of Ethics. The programme also assesses the efficiency and effectiveness of the internal audit activity and identifies opportunities for improvement.

Public Sector Internal Audit Standards state:

'The results of the quality and assurance programme and progress against any improvement plans must be reported in the annual report.'

Extracted from Public Sector Internal Audit Standards Updated March 2017 - 1320 Reporting on the Quality Assurance and Improvement Programme

Public Sector Internal Audit Standard 1312 also requires that:

"External assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation."

Assessments are based on the following 3 ratings:

- **Generally Conforms** - means that an internal audit activity has a charter, policies, and processes that are judged to be in conformance with the Standards.
- **Partially Conforms** - means deficiencies in practice are noted that are judged to deviate from the Standards, but these deficiencies did not preclude the internal audit activity from performing its responsibilities in an acceptable manner.
- **Does Not Conform** - means deficiencies in practice are judged to be so significant as to seriously impair or preclude the internal audit activity from performing adequately in all or in significant areas of its responsibilities.

Our last external quality assessment on our overall conformance with the Standards was undertaken in 2022 and it was determined that we generally conformed with each standard.

'Generally Conforms' means the evaluator has concluded that the relevant structures, policies, and procedures of the activity, as well as the processes by which they are applied, comply with the requirements of the individual *Standard* or element of the Code of Ethics in all material respects. For the sections and major categories, this means that there is general conformance to a majority of the individual *Standards* or elements of the Code of Ethics, and at least partial conformance to the others, within the section/category. There may be significant opportunities for improvement, but these must not represent situations where the activity has not implemented the *Standards* or the Code of Ethics, has not applied them effectively, or has not achieved their stated objectives. As indicated above,

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general conformance does not require complete/perfect conformance, the ideal situation, successful practice, etc.

The CMAP Leadership team revise the QAIP on an annual basis, with regular reviews of the progress on actions throughout the year. The QAIP is a standing item on all CMAP team meeting agendas and on the CMAP Operational Group meeting agendas.

The QAIP for 2022/23 and the progress made during the year on securing the improvements is shown on page 19.

Audit Opinion 2022-23

Based on the work undertaken during the year, I have reached the overall opinion that there is a **Satisfactory System of Governance, Risk and Internal Control** - Findings indicate that on the whole, arrangements are satisfactory, although some enhancements may have been recommended.

In forming this opinion, I am satisfied that no conflicts of interest have occurred which would have any bearing on my independence or objectivity. Also, my organisational independence and objectivity has not been subject to any impairment in fact or appearance; nor has the scope of our work been restricted in any way.

I have arrived at this opinion having regard to the following:

- The level of coverage provided by Internal Audit was considered adequate.
- Reliance is placed on other assurance providers who contribute to the overall assurance framework.
- Work has been planned and performed to obtain sufficient information and explanation considered necessary to provide evidence to give reasonable assurance that the organisation's control environment is operating effectively.
- The insight gained from our interactions with Senior Management and the Audit Committee.
- The degree to which recommended actions have been implemented to address our concerns over risk and control weaknesses within the Council.
- The changing risk environment within the Council has been taken into account during the 2022-23 financial year. Key features included;

Leadership – the Local Government Association undertook a Decision Making Accountability review to ensure that the Council's organisational design is optimal. It took into account the Council's strategic direction and new work streams, and identified how the Council can optimise its ability and organisational structures, which would in turn improve decision making and progress to a 'One Council' approach. This work informed a senior management restructure which was implemented during 2022-23.

The Director of Place and Communities post was filled in July 2022 but the postholder left the Council in May 2023. A suitably skilled Interim Executive Director – Place is in place and the post is currently being recruited to. This is a significant role for the Council as it includes responsibility for Towns Fund and Future High Street Funds which have attracted in excess of £60m funding and form a large part of a significant regeneration programme. The Council is the Accountable body for the Towns Fund and Future High Street Funds. Internal Audit has undertaken a review of the governance framework for the grants awarded from Towns and Future High Street funding. The work is not yet complete but has provisionally attracted a Limited assurance rating. Further

work will be undertaken with management to ensure that significant risks are identified, mitigated and managed.

Anti-Fraud - There has been minimal progress during the year in developing a corporate approach to anti-fraud. Following the Decision Making Accountability review, the responsibility for anti-fraud work will transfer to the Corporate Resources Director to lead. The post of Financial Services Manager will be operationally responsible for the work, under the direction of the Corporate Resources Director. However this post is currently vacant which will limit progress in this area.

The need remains for greater operational resilience and improved capacity in identifying and dealing with suspected fraudulent activity and Internal Audit will be advising the Council on how to progress this area as part of the Internal Audit work planned for 2023-24.

Data Quality and Security –An audit review of Housing Data Quality received a 'No' assurance rating, our lowest rating. A failure to maintain data integrity undermines oversight, control and decision making and urgent action was required to address the areas of weakness and non-compliance.

The audit reviewed the data held to monitor stock conditions and health and safety requirements to ensure that its standard met the requirements of the Social Housing White Paper. Nine moderate risk recommendations were raised relating to weaknesses in the data that the Council held. Of these, 3 are implemented, 4 are in the process of being implemented and there are 2 where the agreed actions are due but Internal Audit haven't been able to ascertain any progress information. Within the report, a significant data protection issue was raised, as access to confidential database reports containing personal and sensitive data (including special category data) on Council tenants had not been appropriately restricted. When management were alerted, immediate action was taken to rectify this weakness.

Data security has been a thematic issue over the previous 4 years, with data access and data storage issues giving rise to several recommendations to prevent breaching data protection principles that could lead to privacy violations, information security breaches and the potential for sanctions/financial penalties from the Information Commissioners Office. These recommendations have largely been implemented. The Audit Plan for 2023-24 includes audits of Information Governance and Data Management to continue our work in this area.

Governance – In relation to the criminal charges brought against the Leader and Deputy Leader, based on my enquiries and the evidence available to me, I am not aware of any adverse consequences to the operation of the control environment at the Council. My opinion is that the risk to the Council currently is reputational.

- The internal audit work we have carried out during the year has demonstrated that in general there is a sound governance framework in place, risks are being

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managed and the controls put in place to mitigate those risks are working in practice. Where weaknesses have been identified, we have worked with management to agree appropriate corrective actions and a timescale for improvement.

This opinion is provided with the following caveats:

- The opinion does not imply that Internal Audit has reviewed all risks, controls and governance arrangements relating to the Council. The opinion is substantially derived from the conduct of risk-based audit work and as such, it is only one component that is taken into account when producing the Council's Annual Governance Statement.
- No system of control can provide absolute assurance against material misstatement or loss, nor can Internal Audit give absolute assurance.
- Full implementation of all agreed actions is essential if the benefits of the control improvements detailed in each individual audit report are to be realised.

Audit Coverage

The original 2022-23 Internal Audit Plan, approved by the Audit Committee on 28 March 2022, was informed by Internal Audit's own assessment of risk and materiality in addition to consultation with Senior Management to ensure it aligned to the organisation's key risks and objectives. The Plan was amended during the year and the Culture & Ethics and People Management audits were removed from the original approved plan. Homes England Grant Certification and Biodiversity Net Gain Grant Certification audits were added.

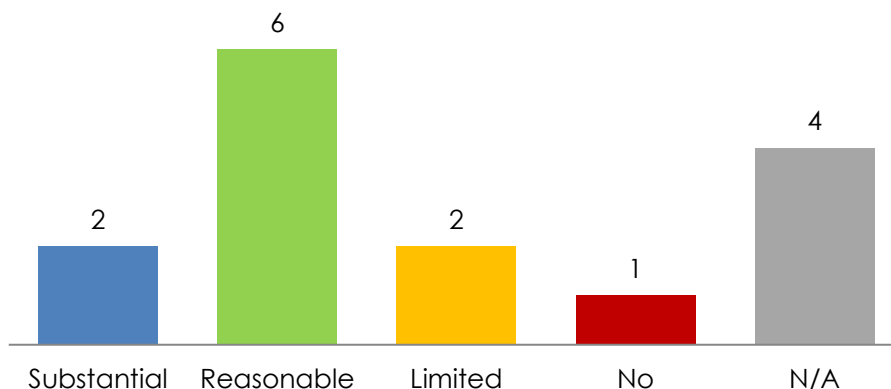
The following tables summarise the 2022-23 Audit Plan assignments and their outcomes as well as those assignments from the 2021-22 Audit Plan which were still ongoing in 2022-23.

2022-23 Jobs	Status	% Complete	Assurance Rating
General Ledger - Data Analytics 2022-23	Draft Report	95%	<i>Reasonable*</i>
Treasury Management 2022/23	Final Report	100%	Reasonable
Homes England Grant 2022-23	Final Report	100%	N/A
Health & Safety 2022-23	Final Report	100%	Limited
Estates	Final Report	100%	Reasonable
Licensing 2022-23	Final Report	100%	Reasonable
Section 106 2022-23	Final Report	100%	Substantial
Housing - Data Quality 2022-23	Final Report	100%	No
Biodiversity Net Gain Grant 2022-23	Final Report	100%	N/A
Leisure Centre 2022-23	Final Report	100%	Reasonable
Future High Streets Fund 2022-23	Draft Report	95%	<i>Limited*</i>
IT Asset Inventory 2022-23	Final Report	100%	Limited
Anti-Fraud and Corruption 2022-23	Final Report	100%	N/A
Climate Change & Sustainability 2022-23	Final Report	100%	N/A

B/Fwd Jobs	Status	% Complete	Assurance Rating
Accounting Systems 2021-22	Final Report	100%	Substantial
Corporate Credit Cards 2021-22	Final Report	100%	Reasonable
Planning	Final Report	100%	Reasonable

* Provisional assurance rating as report is yet to be finalised

Assurances Provided 2022-23



Of the completed assignments, 2 attracted a Substantial assurance rating; 6 attracted a Reasonable assurance rating; 2 attracted a Limited assurance rating; 1 attracted a No assurance rating and there were 4 where an assurance rating was not applicable due to the nature of the review.

Assurance Ratings Explained

Substantial - 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 - 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 - 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 - 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.

N/A – The type of work undertaken did not allow us to reach a conclusion on the adequacy of the overall level of internal control.

These assurance ratings are determined using our bespoke modelling technique which takes into account the number of control weaknesses identified in relation to those examined, weighted by the significance of the risks.

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The following table seeks to summarise the extent of audit coverage provided to the Council during 2022-23 and the assurance ratings associated with each audit type of assignment.

Summary of Audit Plan 2022-23 Results (incl. Jobs B/Fwd)	Type of Review						Totals
	Key Financial System	System/Risk	Governance /Ethics	IT Audit	Anti-Fraud	Consultancy	
Not Yet Complete	1		1				2
Substantial	1	1					2
Reasonable	2	3	1				6
Limited		1		1			2
No		1					1
N/A	2				1	1	4
	6	6	2	1	1	1	17

Includes audits with provisional assurance ratings

Key Financial System audits

An important area of Internal Audit's assurance work is the review of the risks and controls associated with the Council's main financial systems. There were 5 Key Financial System audits finalised in 2022-23 with Accounting Systems receiving a Substantial assurance rating, Treasury Management and Corporate Credit Cards receiving a Reasonable assurance rating and with an assurance rating not been applicable for the Homes England grant and the Biodiversity Net Gain grant. The General Ledger – Data Analytics audit is not yet complete but has provisionally attracted a Reasonable assurance rating.

System/Risk audits

One of our main roles is to review the internal control systems developed by management to mitigate operational risks and report upon the adequacy of those controls. We finalised 6 systems/risk audits in 2022-23 with the Section 106 audit receiving a Substantial assurance rating. Audits of Licensing, Estates and Planning received a Reasonable assurance rating and Health & Safety received a Limited assurance rating. The Health & Safety audit reviewed the procedures and controls in place to ensure that the Council is complying with the requirements relating to asbestos and legionella. A significant risk recommendation was raised in relation to a contractor not consistently providing evidence that legionella inspections had been undertaken in accordance with the Council's requirements. Management took prompt action to rectify this issue.

Significantly an audit of Housing Data Quality received a 'No' assurance rating as we made 9 moderate risk recommendations relating to fundamental weaknesses in the data that the Council held to monitor stock condition and health and safety requirements. Concerns were also highlighted that a number of processes used were manual which gives rise to inconsistencies and error. A significant data protection issue was also raised as access to confidential database reports containing personal and sensitive data (including special category data) on Council tenants had not been appropriately restricted. Immediate action was taken to rectify this weakness.

Governance/ Ethics audits

The governance framework comprises the systems and processes, and culture and values, by which the Council is directed and controlled. Internal Audit reviews specific areas of the governance framework each year. In 2022-23 we finalised a governance audit on the Council's Leisure Centres which attracted a Reasonable assurance rating. The other governance audit undertaken in 2022-23 is a review of the Council's Future High Street and Towns Funds. This is a key piece of work as the Council is the Accountable body for over £60m funding. The audit has yet to be completed but it has provisionally attracted a Limited assurance rating.

IT Audits

One key area of work each year is our IT audit coverage. This work is important as it provides assurance around the Council's mitigating actions to reduce the threat of cyber-attacks and keep data secure. We have continued our practice of notifying IT Management of any data security issues as they arise rather than delaying until the formal reporting stage. This has added value to the audit process in that potential data security issues can be mitigated in a timely manner. We then follow the mitigations through to the implementation stage. We also continue to offer advice where pertinent.

During the year we have finalised an IT Asset Inventory audit that reviewed the Council's policies and procedures for controlling the procurement and movement of IT related hardware, specifically desktops and laptops. The audit attracted a Limited assurance rating and suggested a number of actions to improve the accuracy and completeness of the current IT Asset Management database.

We will continue to include IT audits within our Internal Audit Plan as we are still identifying oversights that could lead to data breach or privacy violations.

Anti-Fraud Work

Internal Audit has an important role to play in ensuring that management has effective systems in place to manage the risk of fraud within the Council. Internal audit's role includes promoting counter-fraud best practice, testing and monitoring systems through probity work and advising on change where it is needed. Internal Audit also may be involved in the investigation of suspected internal fraud, theft or major irregularity.

During 2022-23 Internal Audit contributed to the development of the Council's anti-fraud and corruption capabilities by providing advice to the Council's Anti-Fraud working group.

Consultancy

Consultancy work is undertaken where its risk and control systems and processes are embryonic or not yet mature or being subject to review and amended. The consultancy activities that CMAP undertake are designed to add value to the organisation's effectiveness, efficiencies and above all, achievement of strategic goals, aspirations and aims. During 2022-23 we undertook a consultancy review of

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the Council's response to climate change focusing on the governance arrangements in place and the responsibilities for implementation of the Council's plans. We identified and made suggestions to improve several areas that could aid the Council's Climate Change Journey.

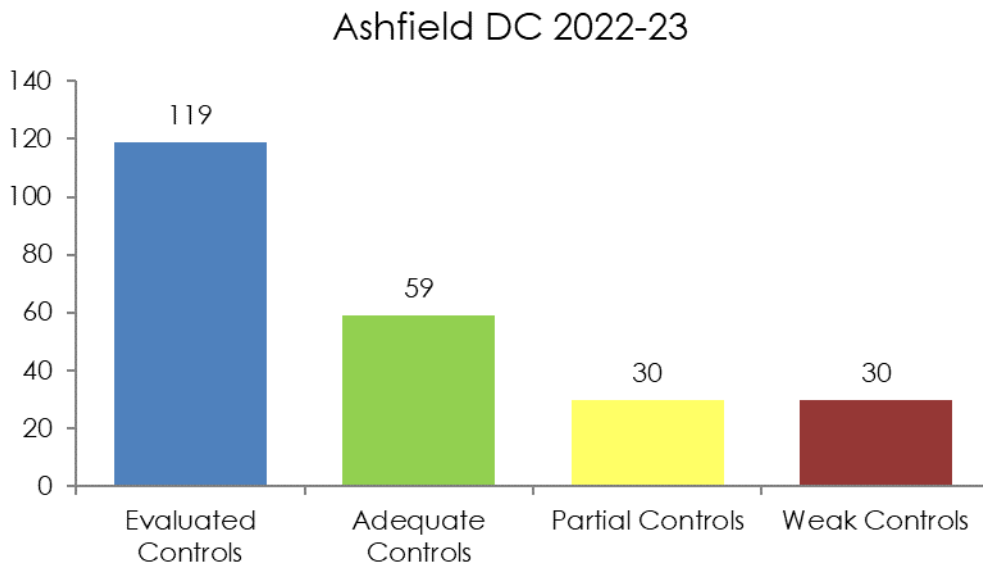
Audit Assignments 2022-23

Audit Assignments Completed in Period	Assurance Rating	Recommendations Made				% Recs Closed
		Critical Risk	Significant Risk	Moderate Risk	Low Risk	
General Ledger - Data Analytics 2022-23	Reasonable*					n/a
Treasury Management 2022/23	Reasonable			1	2	100%
Homes England Grant 2022-23	N/A					n/a
Accounting Systems 2021-22	Substantial				3	0%
Corporate Credit Cards 2021-22	Reasonable				5	100%
Health & Safety 2022-23	Limited		1	1	11	69%
Estates	Reasonable			2	9	0%
Licensing 2022-23	Reasonable			1	5	50%
Section 106 2022-23	Substantial				3	0%
Housing - Data Quality 2022-23	No			9	2	27%
Planning	Reasonable			3	2	40%
Biodiversity Net Gain Grant 2022-23	N/A					n/a
Leisure Centre 2022-23	Reasonable			1	4	0%
Future High Streets Fund 2022-23	Limited *					n/a
IT Asset Inventory 2022-23	Limited			2	10	75%
Anti-Fraud and Corruption 2022-23	N/A					n/a
Climate Change & Sustainability 2022-23	N/A					n/a
TOTALS			1	20	56	44%

* Provisional assurance rating as report is yet to be finalised

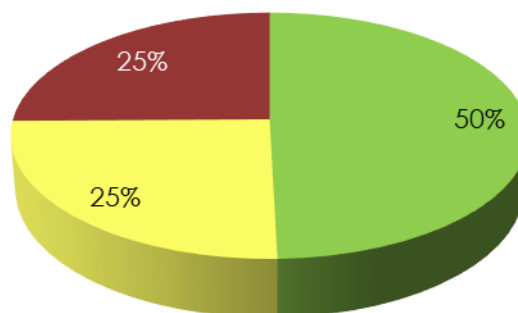
Internal Controls Examined

For those audits finalised during 2022-23, we established the following information about the controls examined:



Ashfield DC

- Adequate Controls
- Partial Controls
- Weak Controls



Recommendations Made

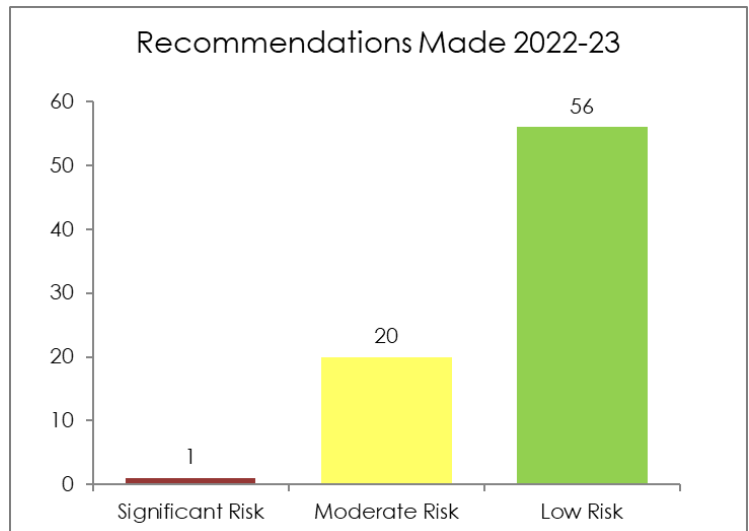
The control weaknesses identified above resulted in 77 recommendations which suggested actions for control improvements. The following table and charts show where the recommendations came from, and the current status of all recommendations made for 2022-23 audits:

Audit Assignments Completed in Period	Type of Review	Recommendations Status			
		Total Closed	Action Due	Being Implemented	Future Action
<i>General Ledger - Data Analytics 2022-23*</i>	Key Financial System				
Treasury Management 2022/23	Key Financial System	3			
Homes England Grant 2022-23	Key Financial System				
Accounting Systems 2021-22	Key Financial System			3	
Corporate Credit Cards 2021-22	Key Financial System	5			
Biodiversity Net Gain Grant 2022-23	Key Financial System				
Health & Safety 2022-23	System/Risk	9	1	1	2
Estates	System/Risk				11
Licensing 2022-23	System/Risk	3		3	
Section 106 2022-23	System/Risk		3		
Housing - Data Quality 2022-23	System/Risk	3	2	6	
Planning	System/Risk	2	3		
Leisure Centre 2022-23	Governance/Ethics		5		
<i>Future High Streets Fund 2022-23*</i>	Governance/Ethics				
IT Asset Inventory 2022-23	IT Audit	9	3		
Anti-Fraud and Corruption 2022-23	Anti-Fraud				
Climate Change & Sustainability 2022-23	Consultancy				
TOTALS		34	17	13	13

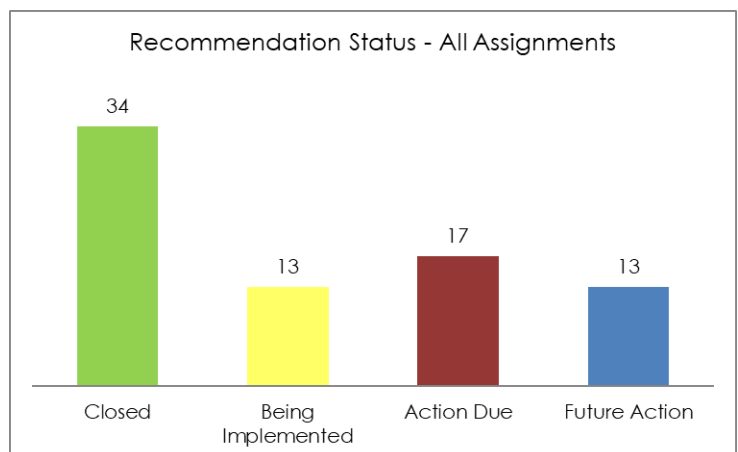
* This assignment is not yet complete, therefore recommendations have yet to be made.

Recommendations Summary

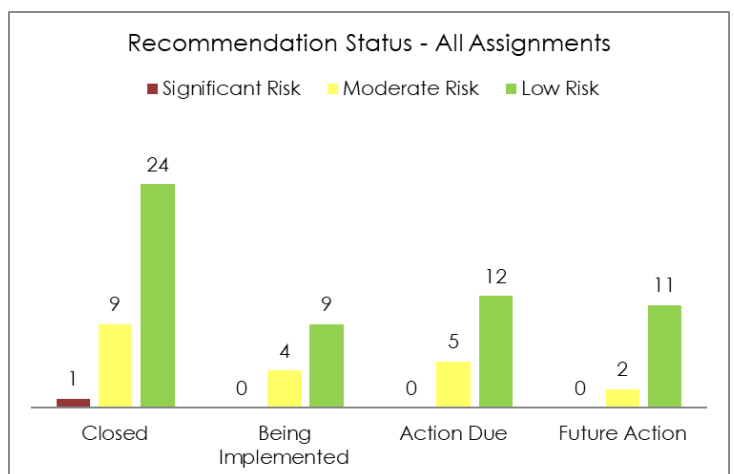
These 77 recommendations have resulted from the 15 audit assignments finalised either during 2022-23. Approximately 73% of all recommendations made were considered to present a low risk, 26% a moderate risk and 1% a significant risk.



Of the 77 recommendations made, 44% have been closed, 17% have passed their original action date and a revised target has been set, 22% have passed their original action date but we have not yet received information regarding the status of management's action. The remaining 17% have an agreed original action date set in the future.



1 significant risk recommendation and 9 moderate risk recommendations raised have been addressed to our satisfaction, as have 24 of the low risk recommendations. We will continue to monitor all recommendations not yet addressed and will bring those moderate risk recommendations that remain outstanding to the attention of the Audit Committee throughout the coming year.

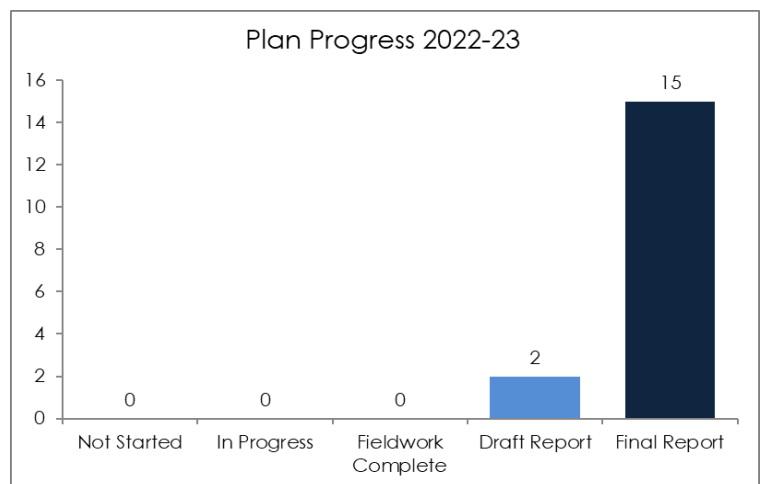


Performance Measures

9 customer satisfaction surveys have been returned. Surveys contain 11 questions regarding the audit service provided and asked managers to score each on a scale of 1-5 (1=Very Poor, 2=Poor, 3=Fair, 4=Good, 5=Excellent). From the 9 customer satisfaction returns received, the overall average score out of 55 was 53.



As at 31 March 2023 we estimate that we had completed 94.3% of the revised Audit Plan against a target of 90%. The chart shows the current progress on 2022-23 audits as at the date of this report.



QAIP – Improvement Plan

Actions	Update Position
<p>1. We should continue to heighten our profile by building on the relationship management already established with each partner organisation. i.e. Regular meetings with Senior Management combined with a regular on-site presence. Note under the current circumstances (Covid pandemic) this needs to be through regular contact via virtual meetings.</p>	<p>Completed.</p>
<p>2. We should map competency levels of staff over the various audit disciplines (e.g. contract, IT, probity, investigations etc.) that we can link to audit engagements to demonstrate that the staff assigned are appropriate. We should continue to promote a culture of continuous improvement which considers the needs of individuals by:</p> <ul style="list-style-type: none"> • staff completing the AMS in respect of any training received, • undertaking Performance Appraisals in accordance with the hosts requirements and • producing a Training & Development Plan. 	<p>The Training and Development Plan is now being drawn up.</p>
<p>3. We should ask staff to complete a Personal Development Plan and then produce a Training & Development Plan for the Team.</p>	<p>Being done in conjunction with the overall Training and Development Plan.</p>
<p>4. We should aim to increase our knowledge around the use of data analytics and other CAATs and identify the benefits it could bring to the audit processes.</p> <ul style="list-style-type: none"> • To ensure that audit engagements are supported by appropriate tools, we need 	<p>Four members of the team have been on a data analytics training course. Data analytics is being used in audits.</p>

Actions	Update Position
to develop a strategy for the use of data analytics.	
5. To demonstrate stakeholder engagement with the process, we should ensure that the QAIP Action Plan is a standard agenda item on both the CMAP Operational Group and at Audit Section meetings.	Completed.
6. To demonstrate each work programme has been appropriately approved, we should seek earlier formal sign off of the control evaluation so we can better demonstrate scrutiny and approval of coverage by audit management.	Completed.
7. CMAP needs to explore potential external assessors that can deliver the appropriate level of validation required and that understand the partnership ethos/approach.	Completed.
8. We should continue to develop the process for incorporating other assurance information into our overall risk assessment process and our overall opinion and how the other assurance provider information we gather can be used to demonstrate an audit assurance framework for each organisation.	<p>This is all about CMAP establishing an assurance mapping framework for partners to build on and develop. AVBC have used RSM Tenon to do such an exercise which was based around their risk registers. CMAP can then utilise the outcomes from this exercise to inform/shape future audit work at AVBC. For both AVBC and SDDC – we have established where first line and second line controls/scrutiny are. This has been based on our Audit Universe for each authority.</p> <p>DCC is producing an Assurance Handbook that aims to be drafted by the end of March 2023.</p> <p>Ideally we need to get all Partners interested in producing their own Assurance Map.</p>
9. We should ensure that our Audit Manual is complete, up-to-date,	Completed - Business as usual task.

Actions	Update Position
readily available and used by all audit staff.	
10.To support the improvement of the organisation's governance framework, we should undertake consultancy work to facilitate the self-assessment of the effectiveness of the Audit Committee at all partner organisations.	There is an annual exercise at DCC run by the Head of the Audit Partnership with the Chair of Audit and Governance Committee. Derby Homes management do a similar annual exercise with the DH Audit Committee. Other partners need to be encouraged to adopt an Audit Committee effectiveness assessment process.
11.We should consider how we could systematically evaluate the potential for the occurrence of fraud at each partner organisation and how each organisation manages fraud risk.	Audit work to inform this is underway at DCC. Each year CMAP are sent a series of fraud risk management related questions for each partner by the External Auditor.
12.To review all CMAP reports to assess compliance with the Web Content Accessibility Guidelines (WCAG).	An initial assessment was done. Its currently on hold as we want to review the report templates available in the new AMS when it is procured.