

central midlands audit partnership

Ashfield District Council – Internal Audit Annual Report 2023-24

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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 2023/24 and the progress made during the year on securing the improvements is shown on page 19.

Audit Opinion 2023-24

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 2023-24 financial year. Key features included;

Leadership – In 2022 the Local Government Association carried at a Decision-Making Accountability Review. This informed a restructure of senior management which was implemented in 2023. Changes at senior management have resulted in changes to governance arrangements with a revised scheme of delegation. The post of Executive Director – Place became vacant and interim arrangements were put in place before the post was permanently recruited to in September 2023. This is a significant role within the Council as it includes responsibility for Towns Fund, Future High Street Funds and Regeneration Projects which have attracted in excess of £100m funding. Towards the end of 2023-24 interim arrangements were put in place to cover the role of the Executive Director – Operations, who left the Council at the end of April 2024. The interim arrangements were designed to ensure services within the Operations directorate continued to be supported whilst the Executive Director – Operations post is vacant.

Regeneration - Internal Audit has undertaken a review of the governance framework for the grants awarded from Towns and Future High Street funding. We identified a number of issues including a lack of evidence in the approval process for some business cases, inadequate risk management and a lack of

consideration of exit strategies for individual projects and the possible consequences for the Council if a project were to fail. The audit attracted a Limited assurance rating.

Management are undertaking further work to ensure that the weaknesses identified are mitigated and managed. This will be subject to further Internal Audit review in 2024-25.

Anti-Fraud - Following the Decision-Making Accountability review, the responsibility for anti-fraud work transferred to the Corporate Resources Director. Internal Audit undertook a consultancy review of the Council's current position on anti-fraud and corruption to consolidate previous pieces of work and to aid further development in this area. The report highlighted that a number of key weaknesses still remain, including the lack of trained fraud investigators with professional accreditation to review and investigate areas of potential fraud.

The Corporate Resources Director has recently pursued an option to purchase specialist external support in this area as part of the Council's plans to improve their operational resilience and capacity. Internal Audit will continue to advise the Council on how to progress this area as part of work planned for 2024-25.

Housing Data Quality – In 2022-23 an audit review of Housing Data Quality received a 'No' assurance rating, our lowest rating. 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 held by the Council. We have continued to monitor these recommendations and 2 remain outstanding.

Following the Social Housing White Paper, the Social Housing (Regulations) Act 2023 established a new framework for social housing and set out a number of requirements that registered providers such as the Council must meet. From April 2024, the Regulator of Social Housing will conduct inspections of all social housing landlords every four years with short notice inspections for serious issues. Good data quality is essential if the Council is to achieve the required standards. Management are currently undertaking a review of their compliance with the Regulations and will undertake further work where necessary. The Executive Director – Operations would be the strategic lead for this, but as already noted, that post became vacant at the end of April 2024, and interim arrangements have been put in place whilst a replacement is sought.

Governance – In relation to the criminal charges brought against the Leader in 2022-23, 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 continues to be reputational.

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- 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 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

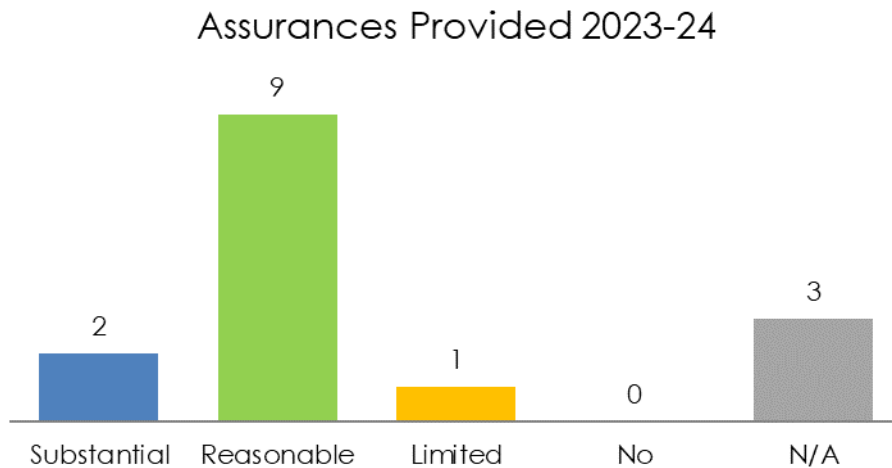
The original 2023-24 Internal Audit Plan, approved by the Audit Committee on 20 March 2023, was informed by Internal Audit's own assessment of risk and materiality in addition to consultation with Senior Management to ensure it aligned to the organisation's key risks and objectives. The Plan was amended during the year and a Contact Procedure Rules audit was removed from the original approved plan and was replaced by the High Pavement House Audit.

The following tables summarise the 2023-24 Audit Plan assignments and their outcomes as well as those assignments from the 2022-23 Audit Plan which were still ongoing in 2023-24.

2023-24 Jobs	Status	% Complete	Assurance Rating
Information Governance 2023-24	Final Report	100%	Reasonable
Audit Committee Effectiveness	Final Report	100%	N/A
Members Code of Conduct	Final Report	100%	Reasonable
Finance System Implementation 2023-24	Complete	100%	N/A
Cyber Security & Entity Level Controls 2023-24	In Progress	65%	
Performance Management	Draft Report	95%	*Reasonable
Commercial Investment Property	In Progress	75%	
Revenues System 2023-24	Final Report	100%	Reasonable
Anti-fraud & Corruption 2023-24	Final Report	100%	N/A
High Pavement House	In Progress	5%	
Markets 2023-24	Final Report	100%	Reasonable
Responsive Repairs 2023-24	Final Report	100%	Reasonable
Health & Safety – Lifts 2023-24	Final Report	100%	Substantial
Trade Waste 2023-24	Draft Report	95%	*Reasonable
Pest Control 2023-24	In Progress	60%	
Outdoor Recreation – Equipment Safety	Final Report	100%	Reasonable

B/Fwd Jobs	Status	% Complete	Assurance Rating
General Ledger - Data Analytics 2022-23	Final Report	100%	Reasonable
Estates	Final Report	100%	Reasonable
Section 106 2022-23	Final Report	100%	Substantial
Leisure Centre 2022-23	Final Report	100%	Reasonable
Future High Streets Fund 2022-23	Final Report	100%	Limited

* Provisional assurance rating as report is yet to be finalised



Of the completed assignments, 2 attracted a Substantial assurance rating; 9 attracted a Reasonable assurance rating; 1 attracted a Limited assurance rating and there were 3 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 2023-24 and the assurance ratings associated with each audit type of assignment.

Summary of Audit Plan 2023-24 Results (incl. Jobs B/Fwd)	Type of Review						Totals
	Key Financial System	System/Risk	Governance/Ethics	IT Audit	Anti-Fraud	Consultancy	
Not Yet Complete		3	2	1			6
Substantial		2					2
Reasonable	1	4	3	1			9
Limited			1				1
No							
N/A			1		1	1	3
	1	9	7	2	1	1	21

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 was 1 Key Financial System audit finalised in 2023-24 with General Ledger – Data Analytics receiving a Reasonable assurance rating.

This audit focused on performing data analytics over the General Ledger data for Council spend with all suppliers, to find potential off-contract spend that could identify gaps in the Contracts register, non-compliance with the Public Contract Regulations and/or the requirements to publish contract opportunities on the Contract's Finder website.

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 2023-24 with the Section 106 audit and the Health & Safety Lifts audit receiving a Substantial assurance rating. Audits of Estates, Outdoor Recreation – Equipment Safety, Markets and Responsive Repairs received a Reasonable assurance rating.

There are 3 system/risk audits still to be completed; Trade Waste, Pest Control and Commercial Investment Property. Trade Waste is substantially complete and has provisionally attracted a Reasonable assurance rating.

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 2023-24 we finalised 5 Governance /Ethics reviews.

A governance audit of the Leisure Centre, Information Governance and Members Code of Conduct all attracted a reasonable assurance rating.

A governance review of the Council's Future High Street and Towns Funds attracted a Limited assurance rating. This is a key piece of work as the Council is the Accountable body for over £100m funding. There were 5 moderate risk issues identified with this review including concerns over the retention of evidence, the management of risk and that exit strategies for individual business cases were not being considered and documented as part of the business case development.

An assurance rating was not applicable for the review of the Effectiveness of the Audit Committee. The Performance Management and High Pavement House audits have yet to be completed. Performance Management is substantially complete and has provisionally attracted a reasonable 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 notify 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 a Revenues System audit that reviewed two aspects; the data quality and accuracy of records held in the Council's Revenues system and; a cyber security key controls review of the infrastructure which hosted all server-side components. The audit attracted a Reasonable assurance rating.

An IT audit of Cyber Security & Entity Level Controls is currently in progress.

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 2023-24 Internal Audit contributed to the development of the Council's anti-fraud and corruption capabilities by attending meetings of and providing advice to the Council's Anti-Fraud working group. We also undertook a substantial review of

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the Council's Anti-fraud and Corruption function and provided a position statement regarding the Council's outstanding recommendations in this area and identified further areas of best practice. No further formal recommendations were made but a number of weaknesses were identified for the Council's consideration and how they may improve their offer.

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 2023-24 Internal Audit contributed to the Finance System implementation Board to provide guidance and advice where needed in the implementation of the new financial system. The original go live date for the system was April 2024, but this has been delayed until July 2024.

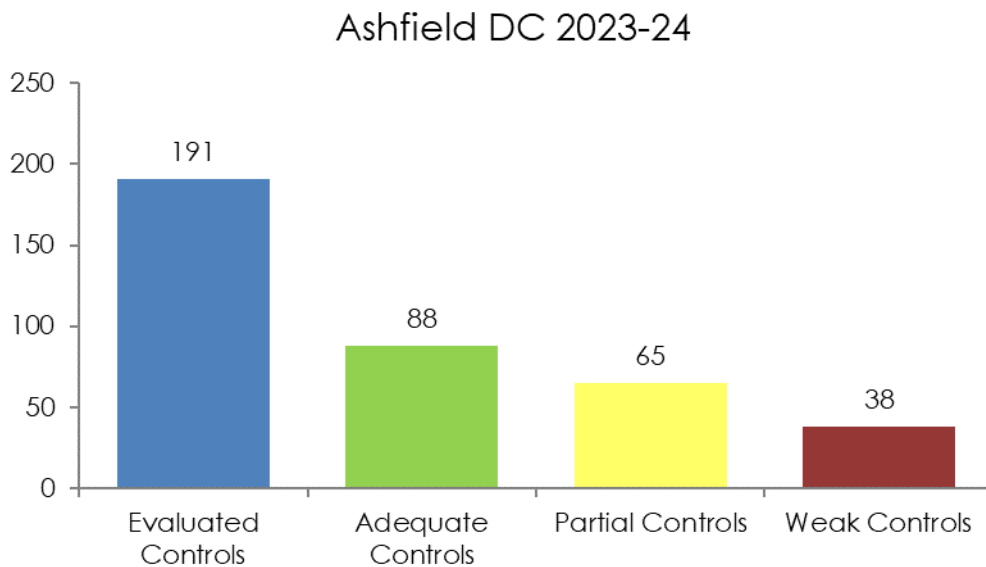
Audit Assignments 2023-24

Audit Assignments Completed in Period	Assurance Rating	Recommendations Made				% Recs Closed
		Critical Risk	Significant Risk	Moderate Risk	Low Risk	
General Ledger - Data Analytics	Reasonable			3		100%
Commercial Investment Property 2023-24						n/a
Markets 2023-24	Reasonable			2	7	78%
Responsive Repairs 2023-24	Reasonable			2	5	57%
Health & Safety - Lifts	Substantial				3	100%
Trade Waste 2023-24	*Reasonable					n/a
Pest Control 2023-24						n/a
Outdoor Recreation - Equipment Safety	Reasonable				7	29%
Estates	Reasonable			2	9	9%
Section 106 2022-23	Substantial				3	100%
Information Governance 2023-24	Reasonable			2	10	58%
Audit Committee Effectiveness	N/A					n/a
Members Code of Conduct	Reasonable			1	10	18%
Performance Management 2023-24	*Reasonable					n/a
High Pavement House						n/a
Leisure Centre 2022-23	Reasonable			1	4	80%
Future High Streets Fund & Towns Fund	Limited			5	5	80%
Cyber Security & Entity Level Controls 2023-24						n/a
Revenues System 2023-24	Reasonable			1	11	100%
Anti-Fraud & Corruption 2023-24	N/A					n/a
Finance System Implementation 2023-24	N/A					n/a
TOTALS				19	74	60%

* Provisional assurance rating as report is yet to be finalised

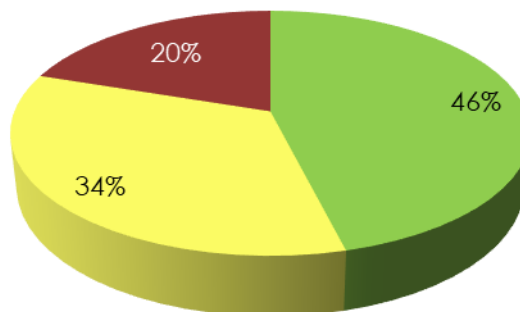
Internal Controls Examined

For those audits finalised during 2023-24, we established the following information about the controls examined:



Ashfield DC

- Adequate Controls
- Partial Controls
- Weak Controls



Recommendations Made

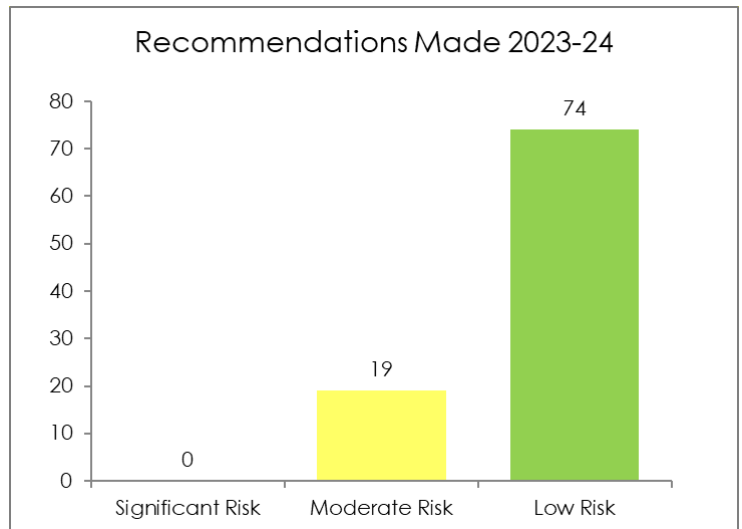
The control weaknesses identified above resulted in 93 recommendations which suggested actions for control improvements. The following table and charts show where the recommendations came from, and the current status of all recommendations made for 2023-24 audits:

Audit Assignments Completed in Period	Type of Review	Recommendations Status			
		Total Closed	Action Due	Being Implemented	Future Action
General Ledger - Data Analytics	Key Financial System	3			
Commercial Investment Property 2023-24	System/Risk				
Markets 2023-24	System/Risk	7		2	
Responsive Repairs 2023-24	System/Risk	4		1	2
Health & Safety - Lifts	System/Risk	3			
*Trade Waste 2023-24	System/Risk				
Pest Control 2023-24	System/Risk				
Outdoor Recreation - Equipment Safety	System/Risk	2		5	
Estates	System/Risk	1	9	1	
Section 106 2022-23	System/Risk	3			
Information Governance 2023-24	Governance/Ethics	7	2	3	
Audit Committee Effectiveness	Governance/Ethics				
Members Code of Conduct	Governance/Ethics	2	2		7
*Performance Management 2023-24	Governance/Ethics				
High Pavement House	Governance/Ethics				
Leisure Centre 2022-23	Governance/Ethics	4		1	
Future High Streets Fund & Towns Fund	Governance/Ethics	8	2		
Cyber Security & Entity Level Controls 2023-24	IT Audit				
Revenues System 2023-24	IT Audit	12			
Anti-Fraud & Corruption 2023-24	Anti-Fraud				
Finance System Implementation 2023-24	Consultancy				
TOTALS		56	15	13	9

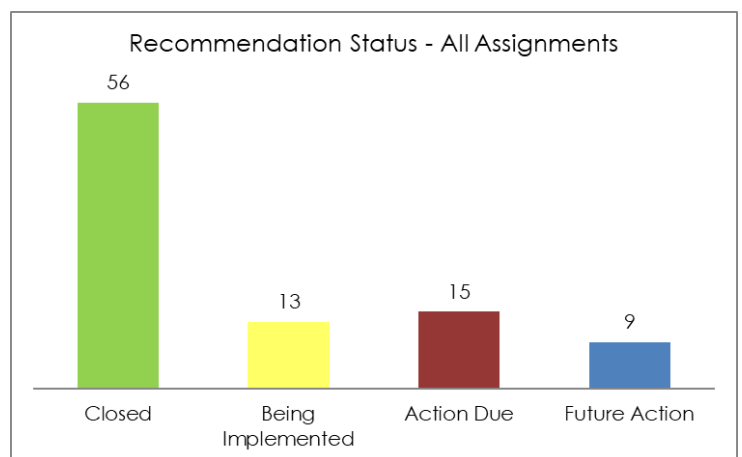
* This assignment is not yet complete, therefore recommendations have yet to be made.

Recommendations Summary

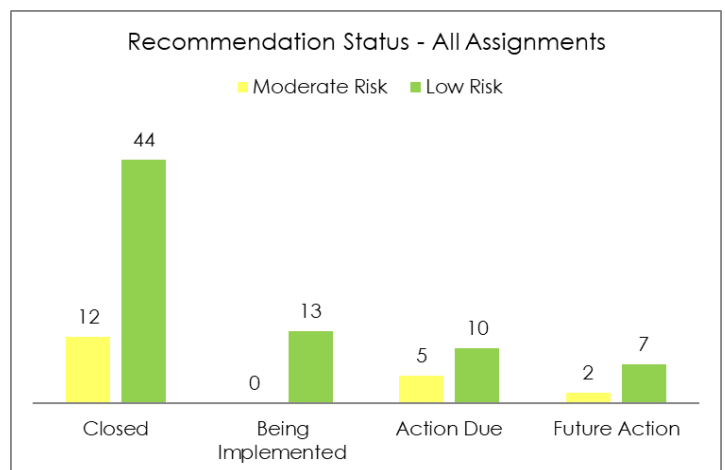
These 93 recommendations have resulted from the 15 audit assignments finalised during 2023-24. Approximately 80% of all recommendations made were considered to present a low risk and 20% a moderate risk.



Of the 93 recommendations made, 60% have been closed, 14% have passed their original action date and a revised target has been set, 16% have passed their original action date but we have not yet received information regarding the status of management's action. The remaining 10% have an agreed original action date set in the future.



12 moderate risk recommendations raised have been addressed to our satisfaction, as have 44 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.

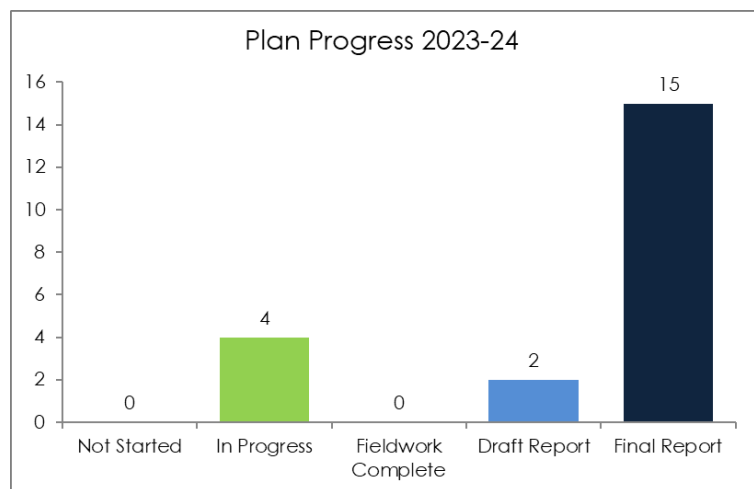


Performance Measures

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 52.



As at 31 March 2023 we estimate that we had completed 87.3% of the revised Audit Plan against a target of 90%. The chart shows the current progress on 2023-24 audits as at the date of this report.



QAIP – Improvement Plan

One of the outcomes of the CMAP Quality Assurance and Improvement Programme is that it enables an assessment of the efficiency and effectiveness of the Internal Audit activity and identifies opportunities for improvement.

The Improvement Plan that was in place during 2023/24 is shown below.

Actions	Update Position
<p>1. We should ask staff to complete a Personal Development Plan as part of our overall Training & Development Plan for the Team.</p>	<p>Currently we only have individual development plans. We are looking at how best to convert this into a CMAP Training & Development Plan. No progress due to other higher priorities.</p>
<p>2. We should formally develop our approach around the use of data analytics and other CAATs and identify the benefits it could bring to the audit processes.</p>	<p>Strategy for the use of data analytics within CMAP needs to be produced.</p>
<p>3. 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 partner organisation. We also need to get all Partners interested in producing their own Assurance Maps.</p>	<p>This approach may need to vary for each partner. All are at different stages in relation to what they are doing on assurance mapping and what CMAP can use in its process. A consultancy piece of work on assurance mapping has been assigned at Derby CC but is on hold due to lack of engagement.</p>
<p>4. 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. This will be particularly important given the proposed changes to the composition of Audit Committees with the addition of co-opted/ independent members.</p>	<p>Support is currently provided at four partners to help them assess the effectiveness of their audit committees.</p>
<p>5. 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.</p>	<p>No progress made on a formalised approach. However, other work and audit work informs our knowledge on this.</p>
<p>6. To review all CMAP reports that are to be published to assess compliance with the Web Content Accessibility Guidelines (WCAG).</p>	<p>We will progress with this once we have implemented the new Audit Management System and assessed the reporting templates that are available.</p>
<p>7. To implement the new Audit Management System ready for go live on 1st April 2024. Further development will be required throughout 2024/25.</p>	<p>The system is now live, although there are still developments required e.g. report templates. The original Audit Management System is still in use for those audits that commenced in 2023/24 and also parallel running for time recording until the report templates are finalised. 2024/25 audits will use the new system.</p>