

Report to	Corporate Governance & Audit Committee
Date of meeting	28 April 2021
Lead Member / Officer	Lisa Lovegrove – Chief Internal Auditor
Report author	Lisa Lovegrove – Chief Internal Auditor
Title	Internal Audit Support Budgets & Direct Payments – Follow Up

1. What is the report about?

1.1. This report provides an update on progress in implementing the action plan that accompanied the Internal Audit report on Support Budgets & Direct Payments dated August 2019 which was presented to this committee in September 2019.

2. What is the reason for making this report?

2.1. This report is to provide information on how the council is implementing improvements with regards to 'Support Budgets & Direct Payments' since the issue of the Internal Audit report. The report gave a low assurance, so Corporate Governance & Audit Committee requested a progress report. This is the first progress report.

3. What are the Recommendations?

3.1. That the committee reviews progress with addressing the audit actions and decides whether it requires any further update reports on progress with the improvement action plan.

4. Report details

4.1. Our original review of Support Budgets & Direct Payments was completed in August 2019 giving a low assurance rating because of the major risks/issues raised, e.g. robustness of the monitoring processes, and the accessibility and consistency of key information held. The provision of support budgets and direct

payments was in a transitional period at the time of our original review with documentation, processes and procedures being reviewed.

- 4.2. Our follow up review was originally scheduled to be reported to committee in March 2020, however, it was delayed due to the Covid-19 pandemic.
- 4.3. The Internal Audit follow up report (Appendix 1) shows that 22 actions are marked as completed and the six remaining actions are in the process of being addressed.
- 4.4. While Community Support Services (CSS) have had other priorities, particularly as a result of the Covid-19 pandemic, significant progress has been made with implementing the agreed actions raised. Based on the results of our follow up review, we provide a medium assurance rating.
- 4.5. Internal Audit will continue to monitor the outstanding actions to ensure that they are completed with a second follow up scheduled for July 2021.

5. How does the decision contribute to the Corporate Priorities?

5.1. Not applicable - there is no decision required with this report

6. What will it cost and how will it affect other services?

6.1. Not applicable - there is no decision required with this report

7. What are the main conclusions of the Well-being Impact Assessment?

7.1. Not applicable - there is no decision required with this report

8. What consultations have been carried out with Scrutiny and others?

8.1. Not applicable - there is no decision required with this report

9. Chief Finance Officer Statement

9.1. Not applicable - there is no decision required with this report

10. What risks are there and is there anything we can do to reduce them?

10.1. Not applicable - there is no decision required with this report

11. Power to make the decision

11.1. Not applicable - there is no decision required with this report