

Report to	Governance & Audit Committee
Date of meeting	22 September 2021
Lead Member / Officer	Cllr Julian Thompson-Hill / Lisa Lovegrove – Chief Internal Auditor
Report author	Lisa Lovegrove – Chief Internal Auditor
Title	Internal Audit Follow Up – Support Budgets & Direct Payments

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 first 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 Support Budgets & Direct Payments as per the agreed action plan since the issue of the Internal Audit report. The report gave a low assurance, so Governance & Audit Committee requested a progress report. The first progress report was presented to the committee in April 2021, this is the second 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 first follow-up review, concluded in April 2021, reflected that due to the impact of Covid-19 and the pressures affecting the service, some major risk actions were still outstanding, therefore the assurance rating increased to medium.
- 4.2. This is our second follow up review, carried out during August 2021, to ascertain progress made to date. The audit opinion states that while there have been delays in progressing with some of the outstanding actions due to the ongoing impact of Covid-19 and resulting pressures that have been put on the service, progress is being made with the remaining actions. A further two actions have been completed since our previous follow up review, and the remaining four actions are progressing and the service anticipate that these will all be completed by the end of October 2021.
- 4.3. Based on the results of our second follow up review, we continue to provide a medium assurance rating.
- 4.4. Internal Audit is scheduled to follow up progress again in November 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