

Pre-meeting questions and answers on reports being considered on the Audit & Standards Committee Agenda 27 February 2024

6. Internal Audit Quarter 3 2023/24 Progress Report

(Report author(s): Richard Barr - Audit & Risk Manager)

Question(s) from Councillor K Dickson

I see from the Internal Audit Quarter 3 Progress Report that there are a number of reports that have had target dates revised to February 2024. Please could we have an update on whether these targets have now been met as far as you are aware?

Response:

This is a timing issue. Where we have agreed target dates of "February 2024" we need to allow services to have all of February to respond. With committee reporting deadlines, they've "only" had half of February! However, these will be followed up at the next quarterly progress report. Don't worry, they never go away...until addressed.

More widely, I think there is an issue about some services perpetually deferring target implementation dates. This is something that my successor will have to get to grips with.

Question(s) from Councillor R Dickson

The outstanding internal audit recommendation regarding the Planning Department Lone Worker Policy is noted. The A&S Committee has the ability to ask for the appropriate Head of Service to attend A&S Committee to explain this situation. However, knowing the workload pressures facing the Planning Department with its current staffing capacity, does in your view the scale of the risk here really warrant such action?

Response:

Since the production of the report, a response has been received from the relevant officer, albeit one that highlights that the recommended action is yet to be completed and extends the target date for implementation to the end of June 2024.

Pre-meeting questions and answers on reports being considered on the Audit & Standards Committee Agenda 27 February 2024

Notwithstanding that, the scale of the issue would not, in my opinion, have warranted the Committee asking for the Head of Service to attend Committee to explain this situation.

7. Internal Audit Strategic Plan 2024-27 and Internal Audit Charter

(Report author(s): Richard Barr - Audit & Risk Manager)

Question(s) from Councillor Chilvers

Thanks for sight of these. In the timetable a number of times it says 'subject to the IT needs assessment'. Is this the same as the piece of work that Dave Elkington is doing or is this something different?

When will the IT needs assessment be completed please?

Response:

The IT Needs Assessment, a form of risk assessment and prioritisation exercise, is undertaken each year. Thus, it has already been undertaken for year one of the plan (leading to the inclusion of Back-Up Processes, ICT Service Continuity Management and another audit of Cyber Security and Incident Response in the plan for 2024/25). Because of the technical nature of the subject area we employ an external IT Audit specialist. He attended the planning meeting with the Head of Customer and Digital Services and his management team to ensure that appropriate ICT audits were included within the first year of the Strategic Plan, based on his knowledge of emerging trends as well as the issues identified by the ICT managers. Another review will be undertaken when we do next year's planning round.

The relevant rows should just show this information for years two and three but, unfortunately, the cells had been merged across all three columns on the supporting spreadsheet.

Pre-meeting questions and answers on reports being considered on the Audit & Standards Committee Agenda 27 February 2024

Question(s) from Councillor R Dickson

The comments made in Sections 2.8 to 2.13 about the lack of timeliness, details, consistency and integration of service area risks are very concerning. Has this matter ever been highlighted by WDC's external auditors?

The proposed Charter seems to make lots of sense. Will implementation of the Charter help address the issues raised in Sections 2.8 to 2.13 and, if so, would you be supportive of including implementation of the Charter as one of the key recommendations in the 23/24 Annual Governance statement?

Response:

As far as we are aware, External Audit have not raised this as an issue.

A review of the risk policy / strategy is already planned for early next financial year and risk training will subsequently be provided to all relevant staff. This will be more relevant in terms of addressing the issue than the implementation of the Internal Audit Charter.

The provisions of the Charter are, in effect, "implemented" by virtue of it being approved by Committee. However, if there are items in the Charter which you feel would be helpful to be referred to in the 2023/24 Annual Governance Statement, I am happy to bring those to the attention of the group of councillors and officers that are involved in its production for them to consider.

Pre-meeting questions and answers on reports being considered on the Audit & Standards Committee Agenda 27 February 2024

8. Audit & Standards Committee Work Programme

(Report author(s): Sophie Vale – Principal Committee Services Officer)

Question(s) from Councillor R Dickson

Given the problems with completion of previous external audits, for which verbal updates will be gratefully received under Items 4 and 5 on the Agenda this week, is it good governance to defer any further update to and scrutiny by the A&S Committee in completion of these items by a further 3+ months to the next A&S Committee meeting on 12th June?

It's appreciated that there's huge amount of work to be done and that neither staff nor Councillors will welcome another A&S Committee meeting in the interim. But I'm nervous that Councillors will not have an opportunity to review progress in completion of these matters for a further 100+ days. At the very least we know that the Work Programme for the meeting on 12th June will need to include Updates on Completion of the 21/22 and 22/23 External Audits as well as plans for completion of the 23/24 Audit.

Response:

Thank you for your question. After speaking with Mr Rollins, Mr Leach and Councillor Hales this afternoon, we have determined that there likely will not be a need to hold an extra meeting before the 12th June meeting. Since the last A&S meeting in January, there has been a national deadline imposed (30th September), so it would make more sense for an update and scrutiny to be done closer to the time. In the meantime, the Chair will be monitoring progress and will call an extra meeting if anything changes significantly. Mr Rollins is also happy to update Members regularly via email.