

Report sponsor: Strategic Director of Corporate Resources  
Report author: Head of Internal Audit

## **Internal Audit Review – s24 Recommendation**

### **Purpose**

- 1.1 This report provides Committee with the outcome of a review of further evidence provided to Internal Audit following the publication of the original internal audit reports on the Council's implementation of the Section 24 Recommendation action plan.

### **Recommendations**

- 2.1 To note the findings and the revised assurance ratings from the internal audit review of the implementation of the action plan to address the s24 Recommendation.

### **Reasons**

- 3.1 Audit and Accounts Committee requested that Internal Audit provided assurance on the process of embedding the measures in the action plan.

### **Supporting information**

- 4.1 At the meeting on 19 September 2108, Committee were presented with 2 internal audit reports in respect of the audit review of the progress made on the implementation of the s24 Recommendation Action Plan. One report covered a review of the actions around Financial Controls and the other report was a review of the actions around Capital Asset Valuation.
- 4.2 Both reports had originally been given a "limited" assurance rating by Internal Audit.
- 4.3. Following the meeting in September, further evidence was provided by Accountancy around the control/risk issues raised by internal audit to address the concerns raised by Committee. The additional evidence was reviewed by Internal Audit and a revised assurance rating was determined for both reports. These are attached at Appendices 1 and 2. Internal Audit is now able to provide a "reasonable" assurance rating for both the Financial Controls and the Capital Asset Valuation reviews.

## **Public/stakeholder engagement**

5.1 None

## **Other options**

6.1 None

## **Financial and value for money issues**

7.1 None

## **Legal implications**

8.1 None

## **Other significant implications**

9.1 None

**This report has been approved by the following people:**

<b>Role</b>	<b>Name</b>	<b>Date of sign-off</b>
<b>Legal Finance Service Director(s) Report sponsor Other(s)</b>	Strategic Director of Corporate Resources	28 January 2019

<b>Background papers:</b>	None
<b>List of appendices:</b>	Appendix 1 - Response matrix – Financial Controls Appendix 2 – Response matrix – Capital Asset Valuation