

Working Group Report to the Governance and Audit Committee.

Name of Working Group:	Internal Audit Working Group
Date of Meeting:	1 st November 2023

Brief Details of Matters considered at the meeting:

Assurance update – Housing Statutory Compliance Audit

- The Head of Housing provided an assurance update for Internal Audit Working Group Members, regarding the Housing Statutory Compliance Audit.
- The audit focused on the Council's duty of care to test several types of appliances within its housing stock, such as boilers and smoke alarms.
- There were 4 key actions:
 1. To review the Council Housing Repairs and Maintenance policy (dated May 2017).
 2. Implement new ICT system to collectively manage all compliance data.
 3. To undertake stock condition surveys on the remaining overdue properties.
 4. Ensure that compliance data were accurate before the new ICT system was implemented.
- The Head of Housing provided updates in relation to the outstanding compliance testing and the audit actions.

Questions from Members included:

- Where did the Council stand in terms of insurance when compliance was not at 100%?
- Regarding non-access cases, who bears the court costs?
- What is the compliance target?
- Were compliance data required to be submitted to any statutory bodies?
- In the interim, data cleansing was ongoing, were there any other risks which required managing in the interim period, such as relying on spreadsheets?

Accountability Framework / Delay, Barriers and Blockages

- Head of Internal Audit reported that the Accountability Framework would be presented to the Senior Leadership Team shortly.
- The Head of Internal Audit would like to discuss streamlining the grant process with the Head of Finance/Deputy-Head of Finance. Assurance was required for auditors regarding grant certification and deadlines.
- Levelling Up projects – Montgomeryshire Canal and Theatr Brycheiniog.
- Project briefs were available, enabling review of performance reporting and governance processes.
- SWAP to undertake a more granular and in-depth Security Framework Review, noted that the review was on hold until the details/scope of Audit Wales' review was known.

Quality Assurance/Feedback Questionnaire Update

- Members viewed an example post-audit questionnaire and discussed the overall process.

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- Members were concerned that there were 20 overdue actions, although noted that the new action tracker dashboard would allow greater senior manager oversight.

Dashboard Update

- The Head of Internal Audit reported that the new Executive Dashboard was now available to the Head- and Deputy-Head of Finance.
- Further training could be provided, and access granted to additional officers and Members.

Outcomes / Observations:

Assurance update – Housing Statutory Compliance Audit

- Members were assured by the Head of Housing's responses to the audit actions and their questions.
- The Head of Internal Audit advised there would be routine follow-up of evidence. If Members had further concerns, the audit could be revisited.

Dashboard Update

- The Chair requested that Committee Members be given at least one hour's training.

Management Actions

- The Chair felt that the Internal Audit Working Group should focus on the limited assurance audits.
- Once the Executive Dashboard had launched and Members had been trained, the working group would be in a good place to assist the Head of Internal Audit with gaining assurance from responsible officers regarding limited assurance audits.

Future Actions / Items to be added to the Work Programme:

- To add to the Governance and Audit Committee's Forward Work Programme:
- Annual review of the Council's whistleblowing policy.
- To review which Officers/Members require access to the AuditBoard Executive Dashboard (new audit action tracker).

Potential future items:

1. Risk Horizon Scanning
 - a. Focusing on the risks involved with Sustainable Powys.
2. CHC/Deprivation of Liberty Follow-up
3. Technology Framework Review
4. Continue to review limited assurance audit reports.
5. Once the Teacher remuneration payment work had been completed, this could be reviewed at a future Internal Audit Working Group meeting.
6. The Head of Finance had requested the Head of Internal Audit to complete a piece of work regarding the Red Dragon housing project and contract compliance.
7. To review the new housing compliance ITC system following its implementation.

Recommendations to the Governance and Audit Committee:

- To note the Internal Audit Working Group Report.

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