



## 2.2 Summary of the Internal Audit & CAFT Progress Report

- (i) Overall, Internal Audit has achieved 75% of the revised 2023/24 annual internal audit plan, which is slightly below the target for the full year of 90%. A total of 54 recommendations were made to management to improve internal controls of which 100% were agreed for implementation by management, exceeding the 95% target.
- (ii) Appendix 1 details the Head of Internal Audit's draft opinion, provides a summary of all the work undertaken during the year and the performance of Internal Audit against the agreed key performance indicators. A summary of the findings of a self assessment carried out by the Interim Head of Internal Audit of the compliance with the Public Sector Internal Audit Standards (PSIAS) is also provided.
- (iii) In addition, a statistical summary of the work undertaken by the Corporate Anti Fraud Team for the period to 29 February 2024 is included. In summary, the key financial benefits to arise from selected key areas of enquiry are as follows: -

Investigation Area	Number of Completed Investigations with positive outcomes	Estimated Savings/Avoidance of Loss Arising from Investigations £
Tenancy	8	651,250
NFI	63	413,912
Right to Buy	2	244,100
Internal/Employee	5	300,099
Housing Application	1	6,140

## Legal Implications

Accounts & Audit Regulations 2015

### Internal Audit

5. (1) A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

## Financial Implications

There are no financial implications to this report, the Internal Audit and Anti Fraud Service is being delivered within budget for 2023/24.

## Risk Management Implications

Risks included on corporate or directorate risk register? **No**

Separate risk register in place? **No**

Relevant risks contained in the register are attached/summarised below - **N/A**

The main risk relating to the performance of the internal audit service is as follows:

Risk Description	Mitigations	RAG Status
Insufficient work is undertaken during the year to enable an overall audit opinion to be produced by the Head of Internal Audit	<ul style="list-style-type: none"> <li>Annual plan to guide the work of the teams</li> <li>Performance management of the teams</li> <li>Performance management reported to GARMS</li> <li>Adequately resourced IA and CAFT teams and/or appropriate working methods to ensure adequate coverage</li> </ul>	

## **Equalities implications/Public Sector Equality Duty**

Not Applicable

### **Council Priorities**

1. **A Council That Puts Residents First**
2. **A Borough That Is Clean and Safe**
3. **A Place Where Those In Need Are Supported**

The work of the Internal Audit and Corporate Anti Fraud services supports the delivery of the Council's priorities by providing assurance on the effectiveness of risk management, control and governance processes, making recommendations to improve these processes and investigating allegations of fraud and irregularity, increasing the likelihood of the achievement of the priorities.

### **Section 3 - Statutory Officer Clearance**

As this is an information report Legal / Finance / Corporate Director clearances are not necessary.

### **Mandatory Checks**

Ward Councillors notified: No, as it impacts on all Wards

### **Section 4 - Contact Details and Background Papers**

**Contact:** Tracy Barnett, Interim Head of Internal Audit & Corporate Anti-Fraud

Background Papers: None

If appropriate, does the report include the following considerations?

1. Consultation: No
2. Priorities: Yes