

CATEGORY A. 2022/23 OBJECTIVE ASSURANCE ASSIGNMENTS AND ADVISORY REVIEWS				
Area	Assurance Opinion	Accountable Officer	Recommendation summary	Status (Open or Closed)
1. Safeguarding Final report – November 2022	Reasonable Assurance	Deputy Chief Executive	Recommendations raised relate to liaising with Surrey County Council for them to provide a consistent record of the outcome of every safeguarding referral and ensuring this is designed into joined up processes. This will demonstrate a greater level of management assurance around outcomes.	Open –substantially progressed. (Updates received from Service area May and June 2023)
2. KGE - Health and Safety (Unplanned additional work area - Advisory Review) Position Statement September 2022	N/A – Position Statement	Deputy Chief Executive / KGE Board	Recommendations focussed on monitoring mechanisms and reporting compliance arrangements have been raised and discussed with the lead officer. Recommendations were agreed and discussed with KGE Board.	Open (Updates received from Service area May 2023)
3. Recruitment and Retention Position Statement July 2022	N/A – Position Statement	Group Head Commissioning & Transformation	The Position Statement acknowledged established controls and measures underway (also set out in the Corporate Risk Register). It was deemed more appropriate to periodically ascertain any key developments in this area given that	N/A

			mitigating measures to alleviate significant recruitment and retention challenges form a 'Work in Progress'. Internal Audit gave some further advice around risk considerations in planning for the Corporate Establishment Review.	
4. Business Support Grants (ARG / Omicron) Final report – November 2022	Limited Assurance	Group Head Place, Protection and Prosperity / Group Head Commissioning & Transformation	It was agreed that going forward in continuing to safeguard public funds and the Authority's interests it would be useful to draw up a checklist of key actions that may be required should further schemes of this nature arise again. This could be applied across relevant departments of the Authority. Several control measures are set out in the full audit recommendation and have been discussed with key service leads for application as necessary/practical.	Closed (Updates received from Service areas May 2023)
5. Corporate Health and Safety Final report – March 2023	Limited Assurance	Group Head Place, Protection and Prosperity / Senior Environmental Health Manager	Recommendations relate to improved central recording and reporting of Health & Safety incidents, accidents and near misses, proactive monitoring in mitigating risk of occurrence, Health & Safety training, and reporting to support management oversight of	Open

			compliance. An action plan timeline has been produced to address audit recommendations.	
6. Commercial Assets and Investments Final report – June 2023	Reasonable Assurance	Group Head Assets	Recommendations relate to establishing and developing an overarching and cohesive tenancy management strategy for the commercial investment portfolio that incorporates relevant components, refreshing the business plans and reiterating one of the key recommendations from the prior 2021/22 audit regarding integration with the Council's main financial system. The audit acknowledged at the time that the Public Interest Report Action Plan was underway.	Open
7. Business Rates Final report – March 2023	Limited Assurance	Group Head Commissioning & Transformation	Recommendations will be taken further forward by the Group Head Commissioning as part of the restructure of Customer Services or shortly thereafter. These include addressing service resilience issues as well as reinstating some key control processes around collection and recovery of Business Rates such as review of suppressed accounts and	Open (Updates received from Service area May 2023)

			exemptions applied, and timely write off arrangements.	
8. ICT – Applications Audit Final report – June 2023	Reasonable Assurance	Group Head Commissioning & Transformation	A discussion has taken place with relevant Group Heads and the ICT Manager to convey the key matters from the audit. It is recommended that the actions be applied as best practice to all application systems, together with documented supporting roles and responsibilities, in continuing to promote ownership across service area leads and system owners.	Open
9. Confidential Reporting Code (Whistleblowing) Final report – March 2023	Reasonable Assurance	Group Head Corporate Governance (Monitoring Officer)	Recommendations highlighted that the channels through which staff can raise concerns should be better co-ordinated and aligned to provide improved corporate insight into the nature and types of concerns raised in determining over time any emerging patterns around conduct or behaviours to support any remedial actions. This would also support periodical oversight of due policy/processes adhered to.	Open (Updates received from Service area May 2023)
10. Air Quality Final report – February 2023	Reasonable Assurance	Group Head Place, Protection and Prosperity / Senior Environmental Health Manager	The audit review highlighted that development of the AQAP remains in progress with plans to publish in 2023/24. There are various factors being taken into account in finalising	Open

			the action plan. Other emerging risk implications were also acknowledged regarding new government guidance.	
11. Creditors Draft report - May 2023	Reasonable Assurance	Chief Accountant and Creditors/Income Manager.	The review has incorporated data analytics methodology in the provision of assurance which supports modern audit practices. There have been several stages in undertaking this review. Recommendations raised with a view to further enhancing controls in managing duplicate payment issues and minimising risks of occurrence.	Open
12. Responsive and Planned Maintenance Final report –June 2023	Reasonable Assurance	Group Head Assets	Recommendations raised include developing a set of quantifiable measurements of performance (KPI's) to enhance the effectiveness of monitoring Building Services performance against expected targets and outcomes and introducing a status record to indicate any health and safety actions progressed.	Open
13. Finalisation of audit assurance reviews from 2021/22	Previously reported	Various Managers	Recommendations have been raised and discussed and final reports signed off/issued. Recommendations have been reported to the Audit Committee previously.	A follow up drive is underway to determine the status of all 2021/22 audit recommendations and where sufficient time has elapsed several 2022/23 audit

				recommendations.
2022/23 - OBJECTIVE ASSURANCE ASSIGNMENTS SUBSTANTIALLY PROGRESSED				
<ul style="list-style-type: none"> • Property Development and Planning cross cutting review. • Procurement. Audit commenced in Q1 2023/24 to accommodate service preference. 				
CATEGORY B. OTHER ASSURANCE & ADVISORY WORK, CORPORATE ROLES & RESPONSIBILITIES				
1.CORPORATE RISK MANAGEMENT				
<p>Analysis and reporting by the Internal Audit Manager on the Council’s Corporate Risk Register representing the Council’s most significant strategic risks. In promoting collective ownership and greater visibility of these risks, reports are also presented to Corporate Policy and Resources Committee further to meetings of the Audit Committee. This reporting has continued to evolve and develop in several ways, including format and presentation of the risk register, reinforcing best practice approaches to assessing risk in line with the Council’s risk management policy, and the re-introduction of a direction of travel on RAG status (assessed level of risk) and risk scoring to support</p>				

Member feedback. Initial exploration of risk management software and systems with a scoping document produced and discussions continue with ICT.
2. THE COUNCIL'S ADOPTION OF A RISK APPETITE FRAMEWORK (RAF)
<p>Delivered soft implementation of the Council's adoption of a Risk Appetite framework and promoted ongoing development through reporting and communications.</p> <p>The Internal Audit Manager continues to report on the ongoing development of a RAF to the Corporate Risk Management Group (CRMG), Management Team and the Audit Committee, and a proposed implementation timeline has been reported in July. The soft implementation phase has progressed well in terms of integration with the service planning process to promote familiarization with the concept and ascertain where each Service across the authority has positioned their risk appetite in relation to 'Service Provision'. Observations have been highlighted in terms of how this compares with the initial Officer assessment of where the Council's risk appetite is most likely to be positioned for 'Service provision'. Await steer for the most opportune timing for the next phase of the implementation plan in terms of discussions with Members in setting an overall risk appetite for Spelthorne.</p>
3.COUNTER FRAUD
<p>Coordination and reporting of counter fraud outcomes and initiatives for tackling high risk public fraud through continued collaborative working with other services and partners. Providing advice and oversight to ensure that processes for documenting and raising referrals as well as monitoring continue to remain robust. The Internal Audit Manager prepared an analysis of returns and savings achieved across high-risk fraud categories in the annual audit report of July 2022. Spelthorne's overall fraud savings/fraud losses prevented for 2022/23 amount to £265k (rounded) and this includes both cashable and notional savings. This is based on applicable financial savings advised by the NFI (Cabinet Office) across each of the high-risk public fraud categories.</p>
4.AUDIT COMMITTEE AND REPORTING
<p>Reports are produced and presented by the Internal Audit Manager in accordance with the Committee work programme. This ensures adherence to the mandatory Public Sector Internal Audit Standards (PSIAS) and there are several related processes that underpin these reports. This included for the period 2022/23:</p>

- a. Producing the evidence based annual audit opinion for 2021/22 in conjunction with the key themes and issues arising from Internal Audit's work as set out in the annual audit report. This feeds directly into the Annual Governance Statement which the Internal Audit Manager also had significant input to.
 - b. Annual Review of Internal Audit Effectiveness
 - c. The Council's risk exposure to wider externalities and the impact for the Council (reported at every Audit Committee meeting)
 - d. Corporate Risk Register (reported at every Audit Committee meeting and extended to Corporate Policy and Resources from April 2022)
 - e. The Council's adoption of a risk appetite framework
 - f. Refreshed Internal Audit Plan (risk based) for 2022/23
 - g. Review and updating of the Audit Charter setting out the purpose, authority, and responsibilities of Internal Audit
 - h. Internal Audit Plan (risk based) for 2023/24
 - i. Refreshed Counter Fraud, Bribery and Corruption Strategy
 - j. Introduction of revised audit engagement opinions (produced and reported to Management Team, with deferred presentation to the July Audit Committee)
- Member Liaison and responses to questions raised.

5.AUDIT SUPPORT, ADVICE AND INSIGHT

Reactive and pro-active support, advice and insight provided to services, corporate groups and management team on various risk, control and governance issues. Attendance at Working Groups in an advisory capacity such as Corporate Risk Management Group, Procurement Board and the Corporate Debt Group.

6.GRANT CERTIFICATION WORK

In complying with central government grant conditions, there is a requirement for the Internal Audit Manager to undertake reasonable validation, review and assessment to enable signed declaration for submission and this was undertaken in two separate areas including COMF and Test and Trace payments.

7.OTHER TASKS IN SUPPORTING SERVICE DELIVERY

Corporate Processes – such as production and presentation of Service Plans to MAT/Admin Committee/CPRC; Budget monitoring; Performance management etc.
Team management /1-1's / Corporate Training and Continuous Professional Development/Contractor liaison/ Legal matters
8.CORPORATE REVIEWS BY EXTERNAL BODIES
Department of Levelling Up, Housing and Communities (DLUHC) review and Corporate Peer Review – interviewed and input