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<b>REPORT TO:</b>	Audit & Governance Committee
<b>DATE:</b>	9 <sup>th</sup> January 2023
<b>SERVICE AREA:</b>	Finance (Audit Services)
<b>REPORTING OFFICER:</b>	Assistant Director – Audit Assurance (Veritau) <i>(Ian Morton)</i>
<b>SUBJECT:</b>	<b>AUDIT SERVICES DECEMBER MONITORING REPORT 2022-23</b>
<b>WARD/S AFFECTED:</b>	ALL DISTRICT
<b>FORWARD PLAN REF:</b>	N/A

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**1.0 PURPOSE OF REPORT**

- 1.1 The purpose of this report is to provide a summary of internal audit activity for the period 1<sup>st</sup> April 2022 to 19<sup>th</sup> December 2022 and to highlight any incidence of significant control failings or weaknesses.

**2.0 RECOMMENDATION**

- 2.1 That the contents of the report are noted.

**3.0 RECOMMENDED REASON FOR DECISION**

- 3.1 To comply with the requirements of the Public Sector Internal Audit Standards (PSIAS) and the accompanying Application Note for Local Authorities produced by the Chartered Institute of Public Finance and Accountancy.

**4.0 ALTERNATIVE OPTION/S CONSIDERED AND RECOMMENDED FOR REJECTION**

- 4.1 There is no alternative. It is a condition of the Standards that the Audit Committee of the organisation is kept informed of progress made on the Audit Plan.

**5.0 THE REPORT**

- 5.1 This report details the work undertaken by Audit Services and contains a summary of completed reviews along with the overall audit opinion given.

5.2 The current position for 2022/23 as at 19th December 2022 is as follows:

Status of Audits	Number of Audits	Percentage of Plan
Final report issued	11	79%
Draft report issued	1	7%
Manager Review	0	0%
In progress	2	14%
Yet to start	0	0%
On hold/ Postponed	0	0%
<b>Total</b>	<b>14</b>	<b>100%</b>

**5.3 Breakdown of Current Position as at 19th December 2022**

2020/21 Audits	Audit Opinion	Current Status
Refuse - COVID	Significant	Final Report Issued
2021/22 Audits	Audit Opinion	Current Status
Training – Members and Officers	Significant/ Partial	Final Report Issued
HCC Rostering	Good	Final Report Issued
Health and Wellbeing/ Homeworking	Significant	Final Report Issued
Homelessness	Good	Final Report Issued
2022/23 Audits	Audit Opinion	Current Status
Treasury Management	Significant	Final Report Issued
Housing Benefit	NA	Draft Report Issued
Debtors	In progress	In progress
Payroll	Significant	Final Report Issued
Creditors	Significant	Final Report Issued
Council Tax and NDR	In Progress	In progress
Register of Outside Interests	Significant	Final Report Issued
High Street Recovery/ Empty Properties	Significant	Final Report Issued
Fuel Investigation	Partial	Final Report Issued

5.4 The Key points to note are:

- The bi-annual National Fraud Initiative data work has been completed
- Audit Services are providing support on two large projects; the Integrated Workplace Management System and Brimhams Active.
- During 2020/21 and 2021/22 the Audit Services plan had suffered setbacks caused by
  - diversion of IA resource to provide fraud/ fraud prevention support in relation to COVID-19 business support grants

- reduction in service availability for audit engagement due to COVID-19 service disruption and pressure from Local Government Reorganisation (LGR) work
  - rapidly changing audit environment due to LGR
- Although the Audit Service plan for 2022/23 was pushed back to allow for these impacts, good progress has been made against this plan and Audit Service is back on track after the setbacks experienced from 2020/21-21/22
  - The Audit plan is due to be completed in advance of 31<sup>st</sup> March 2023 in order for the Annual Audit Opinion to be completed in line with processes to close down Harrogate Borough Council.

## **6.0 REQUIRED ASSESSMENTS AND IMPLICATIONS**

6.1 The following were considered: Financial Implications; Human Resources Implications; Legal Implications; ICT Implications; Strategic Property/Asset Management Considerations; Risk Assessment; Equality and Diversity (the Public Sector Equality Duty and impact upon people with protected characteristics). If applicable, the outcomes of any consultations, assessments, considerations and implications considered necessary during preparation of this report are detailed below.

## **7.0 CONCLUSIONS**

7.1 The 2022/23 Audit Plan is on course to be completed in advance of 31<sup>st</sup> March

**Background Papers** – none

**OFFICER CONTACT:** Please contact Gill Hoyes, Auditor, if you require any further information on the contents of this report. The officer can be contacted at Audit Services, *PO Box 787, Harrogate, HG1 9RW*, via telephone 01423 500600 ext. 58584 or by e-mail – [Gill.Hoyes@harrogate.gov.uk](mailto:Gill.Hoyes@harrogate.gov.uk)