



CHESTERFIELD  
BOROUGH COUNCIL



North East  
Derbyshire  
District Council

Please ask for Liz Athorn  
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The Chair and Members of Joint Board

19 March 2024

Dear Councillor,

Please attend a meeting of the JOINT BOARD to be held on WEDNESDAY, 27 MARCH 2024 at 2.30 pm in The Council Chamber, Bolsover District Council, the agenda for which is set out below.

AGENDA

Part 1(Public Information)

1. Declarations of Members' and Officers' Interests relating to items on the Agenda
2. Apologies for Absence
3. Minutes (Pages 3 - 10)
4. Internal Audit Consortium Progress Report 2023/24 and Draft Business Plan 2024/25 (Pages 11 - 26)
5. Local Government Act 1972 - Exclusion of the Public

To move "That under Section 100(A)(4) of the Local Government Act 1972 the public be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information as defined in Paragraph 4 of Part 1 of Schedule 12A of the Act".

Part 2 (Non-public Information)

Chesterfield Borough Council, Town Hall, Rose Hill, Chesterfield S40 1LP

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[www.chesterfield.gov.uk](http://www.chesterfield.gov.uk)

6. Update on Derbyshire Building Control Partnership (Pages 27 - 40)
7. Date and Time of the Next Meeting

Wednesday, 25 September 2024 at 10am in Committee Room 2,  
Chesterfield Borough Council, Town Hall

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Randy', written in a cursive style.

Head of Regulatory Law and Monitoring Officer

# Agenda Item 3

## RECORD OF EXECUTIVE DECISIONS – JOINT WORKING

CBC: LEADER				Date of Decision 29.11.23	
BDC: LEADER					
NEDDC: LEADER					
<b>Title Reference: Internal Audit Consortium Progress Report 2022/23 and Draft Business Plan 2023/24</b>					
Key Decision References (if applicable): CBC: N/A BDC: N/A NEDDC: N/A			Delegation Reference:		CBC: R080L BDC: NEDDC:
Report and background papers	No	Public <input checked="" type="checkbox"/>	Exempt <input type="checkbox"/>	Confidential <input type="checkbox"/>	
Decision Status	Notice of Key or Private Decision		Authorised By: N/A		
	General Urgency				N/A
	Special Urgency				N/A
	Exempt Urgency				N/A
Record of Decision:					
<ol style="list-style-type: none"> <li>1. That the progress made by the Internal Audit Consortium be noted.</li> <li>2. That the revised business plan (budget) for 2022/23 and the draft Internal Audit Consortium Business Plan (and associated changes) for 2023/24, based on Appendix 1, be approved.</li> <li>3. That any accumulated surplus of the Internal Consortium at the 31<sup>st</sup> March 2023 (less £30,000 to be held as a working balance) be distributed to the partner authorities following the audit of the accounts being completed.</li> <li>4. That an annual report on the outcome of the operation of the Internal Audit Consortium for 2022/23 be submitted to the Joint Board following the year-end.</li> </ol>					
Reasons for Decision:					
<ol style="list-style-type: none"> <li>1. The approval of the 2023/24 business plan will mean that the Consortium can continue to deliver a quality service that can provide independent assurance on governance, risk management and control processes.</li> <li>2. To enable the Joint Board to consider and approve the revised business plan for 2022/23 and the draft business plan for 2023/24.</li> </ol>					
Alternative options considered and rejected (if any): None					
Declarations of interests: None					

Decision subject to call-in: Yes  
Date of implementation if not called in: 6 December, 2023.

Date Record Issued: 29.11.23  
Contact Officer: Liz Athorn, Chesterfield Borough Council, Tel: (01246) 959612

CBC: LEADER BDC: LEADER NEDDC: LEADER	Date of Decision 29.11.23
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Title Reference: **Internal Audit Consortium Annual Report 2022/23**

Key Decision References (if applicable): CBC: N/A BDC: N/A NEDDC: N/A	Delegation Reference: CBC: R080L BDC: NEDDC:
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Report and background papers	No	Public <input checked="" type="checkbox"/>	Exempt <input type="checkbox"/>	Confidential <input type="checkbox"/>
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Decision Status	Notice of Key or Private Decision		Authorised By: N/A
	General Urgency	N/A	
	Special Urgency	N/A	
	Exempt Urgency	N/A	

Record of Decisions:

That the annual report of the Internal Audit Consortium be approved.

Reasons for Decision:

To enable the Joint Board to consider and approve the 2022/23 Annual Report of the Internal Audit Consortium.

Alternative options considered and rejected (if any): None

Declarations of interests: None

Decision subject to call-in: Yes Date of implementation if not called in: 6 December, 2023.
Date Record Issued: 29.11.23 Contact Officer: Liz Athorn, Chesterfield Borough Council, Tel: (01246) 959612

## **Notes to Record of Decisions (Joint Working):**

### **CBC - CALL-IN REQUESTS**

*The implementation of certain decisions is suspended until the call-in period has expired without a call-in being validly invoked. Any Member of the Council shall be entitled to call for a decision to be suspended by giving notice to the Monitoring Officer either by telephone, fax, email or in writing **not later than 5.00 pm on the day following the date of the Joint Board meeting.** Any decisions so suspended shall not be capable of implementation for a period of **five calendar days** from the date of the Joint Board meeting. During the call-in period a request may be made in respect of any decision so suspended by not less than one quarter of the total membership of the Overview and Performance Scrutiny Committee. To do this you will need to notify the Monitoring Officer in writing, by fax or by email by 5.00 pm on the date being five days following the day of the Joint Board meeting.*

### **BDC - CALL-IN REQUESTS**

*All Key Decisions come into effect **five working days** after the meeting unless three members give notice in writing to the Governance Manager requesting to call in the decision. The call-in request should be on a **completed 'call-in' request form and include the names and signatures of the three signatories**, the decision making principles it is believed have been breached and also the reasons for this. Non Key Decisions may not be called in.*

### **NEDDC - CALL-IN REQUESTS**

*The implementation of key decisions is suspended until the call-in period has expired without a call-in being validly invoked. The call-in period is **five working days** after the publication of this decision. During the call-in period the **Chair or Vice Chair together with three other members of any Overview and Scrutiny committee** may object to a key decision and call it in. Non-Key decisions cannot be called in at North East Derbyshire District Council.*

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## **JOINT BOARD**

**Wednesday, 29th November, 2023**

**held at NEDDC**

Present:-

Councillor Barker (Chair) - NEDDC

Councillor Fritchley – BDC

Huw Bowen - CBC

Councillor Tricia Gilby – CBC

Lee Hickin - NEDDC

Councillor Pat Kerry -NEDDC

Karen Hanson - BDC

Councillor Amanda Serjeant – CBC

Jenny Williams

\*Matters dealt with under the Delegation Scheme

1 **DECLARATIONS OF MEMBERS' AND OFFICERS' INTERESTS  
RELATING TO ITEMS ON THE AGENDA**

No declarations of interest were received.

2 **APOLOGIES FOR ABSENCE**

Apologies for absence were received from Neil Johnson (CBC).

3 **MINUTES**

The notes and the Record of Decisions of the Joint Board meeting held on 12 October, 2022 and 29 March, 2023 were noted.

4 **INTERNAL AUDIT CONSORTIUM PROGRESS REPORT 2021/2022  
AND DRAFT BUSINESS PLAN 2022/2023**

The Internal Audit Consortium Manager presented a report to update the Joint Board on the progress made by the Internal Audit Consortium during 2022/23.

It was explained that plans had been impacted from COVID-19 along with staff vacancies and training of new staff, but the Internal Audit Consortium Manager had been able to confirm sufficient assurance for all 3 Councils

against the completed plans. The areas in the 2022/23 plan not completed are rolled forward to the 2023/24 financial year.

In May 2023 a self-assessment of compliance with the Public Sector Internal Audit Standards was completed and the review did not identify any areas of non-compliance.

The Consortium arrangement is working well, offers resilience with regular 1-1's, team meetings that are all working well.

Appendix 3 arose from the last external review and would be updated on an annual basis.

The performance indicators shown at 4.7 in the report for staff absence for the Consortium is high but it is a small team. Customer satisfaction rates are high for all 3 Councils and are reported to Audit Committees every quarter.

The budget for 2022/23 shows a surplus mainly due to staff costs and underspending on training. This year the £57k would be redistributed between the 3 Council's, in proportions paid in, with a retaining balance. See Appendix 1 for full details.

Staff recruitment difficulties are now resolved and is now fully staffed, but an advert had just gone live for a part time Auditor at Bolsover. Staff training is ongoing. The Consortium risk register had been updated and there are no red risks and had been reduced to amber.

The following questions and discussions were noted:

- The Committee wanted to place on record their thanks to the Internal Audit Consortium Manager and her team for the good service and value to the joint working partnership, as well as aligning the risks on the risk register which had resulted in high scores. New staff in the team had brought about a different approach to auditing and outcomes that resulted in some reviews not substantial. However, this had been welcomed and enabled staff to think about the review and any changes/further work needed.
- All 3 Audit Committees had worked well, but there are now pre-meets to help guide committee members. CBC is reviewing its



Member Development Programme, reflecting on the last 6 months and then adding on any changes identified to the programme.

**RESOLVED –**

That the annual report of the Internal Audit Consortium be approved.

**5 INTERNAL AUDIT CONSORTIUM PROGRESS REPORT 2022/2023 AND DRAFT BUSINESS PLAN 2023/2024**

The Internal Audit Consortium Manager presented a report to update the Joint Board on the progress made by the Internal Audit Consortium during 2022/23.

It was noted that the report had been originally planned for March this year, but the March meeting had to be rearranged, so the report had been brought to the meeting today to update the committee on the 2022/23 plan and business plan for 2023/24, including a part-time post for Bolsover.

A new Senior Auditor in BDC had been recruited who is CIFA qualified, so is an additional resource for any absence of the Internal Audit Consortium Manager. Staff undertake CPD and share ideas and are all hybrid working which had been appreciated by the team and is a good balance, with staff in the office 2-3 days per week. A service is still provided to Derbyshire Dales Council.

The Internal Audit Consortium Risk Register had been updated (see Appendix 3). There are no red risks now the Consortium is fully staffed, the risk in relation to recruitment is still present but had reduced.

The following questions and discussions were noted:

- Derbyshire Dales fee to be reviewed in discussion with the Accountancy team by the Internal Audit Consortium Manager with a possible view to increasing in the new financial year to reflect the uplifts across all Councils.
- Includes all CPD costs.

**RESOLVED –**

That the recommendations in the report be approved.

**6**      **DATE AND TIME OF THE NEXT MEETING**

The next meeting of the committee is to take place on Wednesday 27 March, 2024, 2.30pm at Bolsover District Council.

## For publication

### Internal Audit Consortium Progress Report 2023/24 and Draft Business Plan 2024/25

<b>Meeting:</b>	Joint Board
<b>Date:</b>	27th March 2024
<b>Cabinet portfolio:</b>	Governance
<b>Directorate:</b>	Finance
For Publication	

#### 1.0 Purpose of the report

- 1.1 To update the Joint Board on the progress made by the Internal Audit Consortium during the financial year 2023/24.
- 1.2 To provide an update on the business plan (budget) for the Consortium for 2023/24 and to seek approval for the revised 2023/24 business plan and draft business plan for 2024/25.

#### 2.0 Recommendations

- 2.1 That the progress made by the Internal Audit Consortium be noted.
- 2.2 That the revised business plan (budget) for 2023/24 and the draft Internal Audit Consortium Business Plan (and associated charges) for 2024/25, based on Appendix 1, be approved.
- 2.3 That any accumulated surplus of the Internal Audit Consortium at the 31<sup>st</sup> March 2024 (less £30,000 to be held as a working balance) be distributed to the partner authorities following the audit of the accounts being completed.
- 2.4 That an annual report on the outcome of the operation of the Internal Audit Consortium for 2023/24 be submitted to the Joint Board following the year-end.

#### 3.0 Reason for recommendations

- 3.1 The approval of the 2024/25 business plan will mean that the Consortium can continue to deliver a quality service that can provide independent assurance on governance, risk management and control processes.

- 3.2 To enable the Joint Board to consider and approve the revised business plan for 2023/24 and the draft business plan for 2024/25.

## 4 **Report Details**

### **Staffing**

- 4.1 The Internal Audit Consortium has had several Auditor vacancies during the 2023/24 financial year which has impacted on the completion of the audit plans. The Consortium is now fully staffed with the latest recruit to the BDC Auditor post starting on the 4<sup>th</sup> March 2024.

### **Training**

- 4.2 Training needs are identified via quarterly valuing Individuals and performance reviews.
- 4.3 All staff keep up to date via ad hoc courses / webinars, team meetings and reading appropriate professional magazines etc. Examples of webinars attended are: -

- CIPFA – lessons learnt from section 114 notices.
- Transforming public procurement.
- CIPFA – is commercial activity ever justified?
- LGA Cyber security 10 short videos.
- DLUHC Counter fraud webinar town deal money.
- Impact of global internal audit standards.
- CIPFA E Learning – introduction to Local Government Finance.
- Auditing Procurement and Contracts.
- Risk based internal audit.
- Auditing your organisation’s commitment to climate change.
- New auditors all attend a 2 day webinar “introduction to Internal audit”.

- 4.4 The Consortium are members of the Local Authority Chief Auditors Network, the Midlands Audit Group and the Nottinghamshire Audit Group where best practice, emerging risks, concerns etc. are shared and discussed.

- 4.5 All mandatory training has been completed.

### **Working Procedures**

- 4.6 In January 2024 the Institute of Internal Auditors published new Global Internal Audit Standards. Further guidance is awaited as to the impact these standards have on the public sector and whether the Public Sector Internal

Audit Standards will be updated as a result. The global standards will be reviewed over the coming year and working practices updated where required.

- 4.7 All internal audit staff have adopted hybrid working and are present in the office 2/3 days a week.
- 4.8 Regular team meetings and 1:1 's take place with all staff. All quarterly valuing individuals and performance reviews have been completed during the year.

#### **Internal Audit Plans**

- 4.9 Internal audit plans for 2023/24 were agreed with each section 151 officer, management team and Audit Committee in March / April 2023.
- 4.10 Regular progress reports showing a summary of internal audit reports issued and progress against the 2023/24 plans have been submitted to each Council's Audit Committee. Good progress has been made on the plans although they will not be completed in their entirety due to staff shortages during the year. Areas not completed are being considered for inclusion in the 2024/25 internal audit plans.
- 4.11 Mid- year review meetings were held with each client officer to discuss progress and consider budget issues, as required under the Consortium Legal Agreement.
- 4.12 An annual report was submitted to each Audit Committee at the end of 2022/23 summarising the audit work undertaken and giving an opinion on the control environment.

#### **Derbyshire Dales District Council**

- 4.13 The Head of the Internal Audit Consortium continues to offer a management service to Derbyshire Dales District Council at a charge of £10,500 per annum for 2023/24. Charges have been reviewed and in 2024/25 will be increased to £11,650 to cover pay and insurance increases over the last few years.

#### **Business Plan 2023/24 and Draft Business Plan 2024/25**

- 4.14 The original business plan for 2023/24 received approval in November 2023 (agreed in principle March 23 however the Board meeting was not quorate). The original business plan projected a break- even position for the year (Appendix 1).
- 4.15 The revised business plan based on the revised budget estimates now predicts a surplus of £11,730 in addition to the usual carry forward of £30,000. The end of year surplus is likely to be larger as salary costs have not been revised to reflect vacant posts.
- 4.16 To cover any further potential staffing shortages / changes/ market supplements and training costs for new staff etc. it is proposed that £30,000 continues to be carried forward at the year end as a working balance and that any surplus additional to this be redistributed.

## **Business Plan 2024/25 (Draft)**

- 4.17 A draft business plan for the Consortium has been prepared for 2024/25 and the following two years (see Appendix 1). This business plan is based on the FTE of 8.85 posts.
- 4.18 For information, a summary of the charges made by the Consortium covering the period 2020/21 – 2024/25 (estimate) is shown in Appendix 2.

## **Risk Register**

- 4.19 The Internal Audit Consortium risk register has been updated and is shown as Appendix 3. There are no red risks, now that the Consortium is fully staffed the risk in relation to recruitment is still present but has reduced.

## **5 Alternative options**

- 5.1 Not Applicable.

## **6 Implications for consideration – Financial and Value for Money**

- 6.1 The provision of an effective Internal Audit service helps to ensure that the organisations internal controls, risk management and governance arrangements are appropriately assessed in terms of their adequacy and effectiveness.

## **7 Implications for consideration – Legal**

- 7.1 The core work of internal audit is derived from the statutory responsibility under the Accounts and Audit Regulations 2015 which requires the Council to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking in to account public sector internal auditing standards or guidance”.

## **8 Implications for consideration – Human Resources**

- 8.1 None

## **9 Implications for consideration – Council Plan**

- 9.1 Audit reviews help to ensure that the council’s resources and priorities are focused on achieving the objectives within the council plan.

## **10 Implications for consideration – Climate Change**

- 10.1 Whilst there are not considered to be any direct climate change impacts in relation to this report, sound internal control, governance and risk management arrangements will support the achievement of the Council’s objectives.

## **11 Implications for consideration – Equality and Diversity**

11.1 None

## 12 Implications for consideration – Risk Management

12.1 Regular audit reviews help to ensure that risk is appropriately managed.

### Decision information

<b>Key decision number</b>	
<b>Wards affected</b>	<b>None</b>

### Document information

<b>Report author</b>	
Jenny Williams Head of the Internal Audit Consortium Finance	
<b>Background documents</b>	
None	
<b>Appendices to the report</b>	
Appendix 1	Business Plan
Appendix 2	Consortium Charges
Appendix 3	Risk Register

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<b>INTERNAL AUDIT CONSORTIUM BUSINESS PLAN 2023/24 TO 2026/27</b>					
	<b>2023/24</b>		<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>
	<b>Original £</b>	<b>Revised £</b>	<b>Estimate £</b>	<b>Estimate £</b>	<b>Estimate £</b>
<b><u>Expenditure:</u></b>					
Employees	439,310	436,180	450,830	464,320	476,780
Transport	3,000	3,000	3,000	3,000	3,000
Supplies	7,490	7,490	7,530	7,570	17,610*
Support Services	75,280	66,230	68,180	70,230	72,380
<b>Total Expenditure</b>	<b>525,080</b>	<b>512,900</b>	<b>529,540</b>	<b>545,120</b>	<b>569,770</b>
<b><u>Income:</u></b>					
Charges to CBC	188,170	188,170	189,548	195,166	203,185
Charges to NEDDC	163,490	163,490	164,689	169,570	176,538
Charges to BDC	162,470	162,470	163,653	168,504	175,427
Charges to Derbyshire Dales DC	10,500	10,500	11,650	11,880	14,620**
Charges – other	450	0	0	0	
<b>Total Income</b>	<b>525,080</b>	<b>524,630</b>	<b>529,540</b>	<b>545,120</b>	<b>569,770</b>
<b>Net surplus/(deficit) in year</b>	<b>0</b>	<b>11,730</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net surplus/(deficit) b/fwd	30,000	30,000	30,000	30,000	30,000
<b>Net surplus/(deficit) c/fwd</b>	<b>30,000</b>	<b>41,730</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
Less distribution of surplus	0	11,730	0	0	0
Surplus balance carried forward	30,000	30,000	30,000	30,000	30,000

\* Additional budget for external review of Internal Audit

\*\* includes ¼ share of cost of external review of Internal Audit

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## Internal Audit Consortium Charges 2020/21 – 2024/25

Charges to:	2020/21	2021/22	2022/23	2023/24 (Revised)	2024/25 Estimate
Chesterfield BC	160,690	166,650	169,300	188,170	189,548
North East Derbyshire DC	139,620	144,800	147,090	163,490	164,689
Bolsover DC	138,740	143,880	146,170	162,470	163,653
Derbyshire Dales DC	10,200	11,163	10,400	10,500	11,650
Additional income					
	400	450	450	0	0
Charges – Other					
<b>Total</b>	<b>449,650</b>	<b>466,943</b>	<b>473,410</b>	<b>524,630</b>	<b>529,540</b>
<b>Refund of Accumulated Surplus:</b>					
Chesterfield BC	5,509	0	21,016	4,293	0
North East Derbyshire DC	4,787	0	18,260	3,730	0
Bolsover DC	4,757	0	18,145	3,707	0
Total Refund	15,053	0	57,421**	11,730	0
Surplus Retained		27,320*			
<b>Total Cost</b>	<b>434,597</b>	<b>466,943</b>	<b>415,989</b>	<b>512,900</b>	<b>529,540</b>

\*Surplus retained in case required for agency fees etc due to recruitment difficulties

\*\*£57,421 consists of the £27,320 that wasn't utilised plus the in year surplus of £30,101

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## Internal Audit Consortium Risk Register

Total Risk Score: Likelihood x Impact. Rating Key:

0-8 Green	9-14 Amber	15+ Red
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<b>Definite (5)</b>	5	10	15	20	25
<b>Likely (4)</b>	4	8	12	16	20
<b>Possible (3)</b>	3	6	9	12	15
<b>Unlikely (2)</b>	2	4	6	8	10
<b>Highly Unlikely (1)</b>	1	2	3	4	5
	<b>Negligible (1)</b>	<b>Low (2)</b>	<b>Medium (3)</b>	<b>High (4)</b>	<b>Very High (5)</b>
	<b>Impact</b>				

## Internal Audit Consortium Risk Register

CAUSE	EFFECT	ACTIONS UNDERTAKEN TO MITIGATE THE RISK	CURRENT RISK RATING LIKELIHOOD /RISK IMPACT	FURTHER ACTION REQUIRED/DAT E	TARGET RISK RATING LIKELIHOOD /RISK IMPACT/DATE	RISK LEAD
Failure to substantially complete the agreed audit plans.	The Head of the Internal Audit Consortium can't give an opinion on the governance, risk and control arrangements in place. This could lead to a limited annual audit opinion, failure to comply with the Public Sector Internal Audit Standards and criticism / qualified VFM opinion from external audit, comment in the Annual Governance Statement / system weaknesses remaining undetected.	<ul style="list-style-type: none"> <li>• Concentration on high and medium risk areas identified in the annual plan spanning governance, risk and control processes.</li> <li>• Regular reviews of progress and assessment of emerging risks.</li> <li>• Reliance on other assurances such as the Council's performance management system, PSN compliance, external audit etc</li> </ul>	<p style="text-align: center;"><b>Possible/High</b> <b>3 x 4 = 12</b> <b>Amber</b></p>	Keep under review. Regular reporting to management and the Audit Committees. Use of temporary / agency staff if necessary	<p style="text-align: center;"><b>Unlikely/High</b> <b>2 x 4 = 8</b> <b>Green</b></p>	Head of Internal Audit Consortium
Failure to identify emerging high risk areas for review.	High risk areas may remain undetected until it is too late. Unable to provide assurance that emerging risks are being appropriately managed	<ul style="list-style-type: none"> <li>• Regular contact with the Section 151 officer</li> <li>• attendance at the risk management groups.</li> <li>• Risks discussed at scoping meetings with managers.</li> <li>• Discussions with</li> </ul>	<p style="text-align: center;"><b>Possible/High</b> <b>3 x 4=12</b> <b>Amber</b></p>	Maintain regular dialogue with key officers and the risk management groups. Upcoming discussions re 2024/25 internal	<p style="text-align: center;"><b>Unlikely/High</b> <b>2 x 4=8</b> <b>Green</b></p>	Head of Internal Audit Consortium

CAUSE	EFFECT	ACTIONS UNDERTAKEN TO MITIGATE THE RISK	CURRENT RISK RATING LIKELIHOOD /RISK IMPACT	FURTHER ACTION REQUIRED/DAT E	TARGET RISK RATING LIKELIHOOD /RISK IMPACT/DATE	RISK LEAD
		Notts and Midlands audit groups and Local Authorities Chief Auditors Network <ul style="list-style-type: none"> <li>• Reading professional magazine articles</li> <li>• Audit plans are discussed with relevant parties</li> </ul>		audit plans		
Failure to undertake work to a satisfactory standard	External audit and section 151 officers can't place reliance on work. New auditors requiring a lot of supervision and training	<ul style="list-style-type: none"> <li>• All work is subject to quality reviews by senior staff</li> <li>• Audit manual in place documenting working practices.</li> <li>• External review of internal audit undertaken May 2021 concluded that the Consortium is compliant with the PSIAS.</li> <li>• Internal self-assessment against PSIAS undertaken on an annual basis.</li> <li>• Customer satisfaction surveys after each</li> </ul>	<b>Unlikely/Medium</b> <b>2 x 3 = 6</b> <b>Green</b>	None at present	<b>Unlikely/Medium</b> <b>2 x 3 = 6</b> <b>Green</b>	Head of Internal Audit Consortium

CAUSE	EFFECT	ACTIONS UNDERTAKEN TO MITIGATE THE RISK	CURRENT RISK RATING LIKELIHOOD /RISK IMPACT	FURTHER ACTION REQUIRED/DAT E	TARGET RISK RATING LIKELIHOOD /RISK IMPACT/DATE	RISK LEAD
		audit to help identify any issues. • CPD training undertaken by all and required by professional bodies				
Insufficient financial resources to fund consortium leading to staff cuts	Cannot achieve plans and therefore provide an annual audit opinion. Managers and Members are not provided with the assurance that governance, risk and control processes are in place.	Joint Board approved the Consortiums budget March 23 for 2023/24 and due to approve for 2024/25	<b>Unlikely/High</b> <b>2 x 4 = 8</b> <b>Green</b>	March 24 Joint Board to be asked to approve the 2024/25 budget	<b>Unlikely/High</b> <b>2 x 4 = 8</b> <b>Green</b>	Head of Internal Audit Consortium
Lack of appropriately qualified and experienced staff. Loss of senior auditors through promotion / retirement - recruitment difficulties	Unable to complete the plan, work not to the required standard.	<ul style="list-style-type: none"> <li>• Training and development of current staff.</li> <li>• Quarterly Valuing Individuals and performance reviews and monthly 1:1 meetings.</li> <li>• Waiving of qualification requirement for exceptional and appropriate experience</li> </ul>	<b>Possible/High</b> <b>3 x 4 = 12</b> <b>Amber</b>	None at present – fully staffed To use agency staff if required	<b>Possible/High</b> <b>3 x 4 = 12</b> <b>Amber</b>	Head of Internal Audit Consortium / 151 Officer

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CAUSE	EFFECT	ACTIONS UNDERTAKEN TO MITIGATE THE RISK	CURRENT RISK RATING LIKELIHOOD /RISK IMPACT	FURTHER ACTION REQUIRED/DATE	TARGET RISK RATING LIKELIHOOD /RISK IMPACT/DATE	RISK LEAD
Loss of data through IT failure or network unavailable	Loss of work	Data stored on each Councils network and subject to their back up and security procedures. Periods of "downtime" are rare and short with minimal impact on service	Unlikely/Medium 2 x 3 = 6 Green	None	Unlikely/Medium 2 x 3 = 6 Green	Head of the Internal Audit Consortium

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By virtue of paragraph(s) 3 of Part 1 of Schedule 12A  
of the Local Government Act 1972.

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