

**EXETER CITY COUNCIL
AUDIT AND GOVERNANCE COMMITTEE**

PROGRESS OF 2022-23 AUDIT PLAN TO DATE

Please note that this is a summary of remedial action agreed, as to include all actions agreed from each audit report in detail would result in a lengthy document. Members may request a full copy of any report once finalised or alternatively meet with the Audit Manager to discuss specific audits further.

Audit Review	Report Status	Overall Opinion	Direction of travel since last audit	No. of Findings & Remedial Action Agreed (High Risk only)	Summary (where completed within this quarter)
IT/STRATA	Draft				
Main Accounting	Draft				
Income Management	Draft				
Procurement	In progress				
Creditors	In progress				
People Management	Final	Payroll Substantial Non-payroll Satisfactory	↔ ↔	7 Medium 2 Low	<p>The Payroll team manage the monthly payroll for the councils' staff and councillors, along with undertaking payroll services for the Citizen Advice Bureau (Exeter), Citizen Advice Bureau (Torbay), Exeter City Living and Exeter Business Centre. Additionally, on an annual basis, they manage the payroll for election staff employed for the local elections by Electoral Services</p> <p>The scope of the audit included the following areas;</p> <ul style="list-style-type: none"> - follow up of the previous payroll audits agreed actions - testing the following key controls; <ul style="list-style-type: none"> • policies and procedures are up to date and are readily available for staff to view • system access rights ensure there are separation of duties between various tasks • transactions are suitably authorised and where necessary, documents to support the payments are held • internal checks, such as exception reporting, reconciliations, budget monitoring are undertaken • data is adequately backed up to prevent data loss in the event of system failure - checking that the Furlough scheme has been closed

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					<p>- agreeing the Establishment Report (as at 1 September 2022) on i-Trent to the records of the respective Service Leads</p> <p>7 medium risk and 2 low risk findings were identified. Remedial action has been agreed for all findings.</p>
Elections & Electoral Registration	Final	Substantial Assurance	No previous rating	0	Reported Sep 22
Private Sector Landlord Services	In progress				
Better Care Fund Grant (DFG & Warm Up Grants)	Final	Substantial Assurance		2 Medium 2 Low	Reported Sep 22
Waste and Recycling	Final	Substantial Assurance	↑	1 medium 3 Low	Reported Nov 22
Building Greater Exeter (BGE)	Final	Satisfactory Assurance	No previous audit	1 High 3 Medium 2 Low	Reported Sep 22
Climate Change/Net Zero Exeter	In progress				
Commercialisation and Project Management					
Sport England – Live and Move	No report due				<p>It was originally planned to undertake a governance review with the time included in the plan, however, as a full governance review was now to be taken by the responsible Director, the time was used as follows:</p> <ul style="list-style-type: none"> to assist in the investigation of a potential fraud related to a contracted training provider – The outcome of the investigation was that although the case was not proven, the investigation was not helped by the poor project management processes in place. In order to ensure that this situation did not arise again, a full review of the 'Live and Move' project management processes was undertaken (see below) to undertake a review of the revised 'Live and Move' project management process following the changes made after the investigation and to feedback any gaps. The only issue identified in the new process was that the process did not include the need to undertake an EQIA for all projects – no report due

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Communications – Social Media	Final	Satisfactory Assurance	No previous rating	9 Medium 3 Low	Reported Nov 22
Leisure Facilities	Draft				
Housing Benefit Subsidy-claims from state pension age claimants not in receipt of pension credit	Final	Satisfactory Assurance	No previous rating on this aspect	1 Medium 1 Low	Reported Nov 22
Council Tax	Draft				
Sundry Debtors	Final	Income Collection Team Substantial Service Areas Limited Assurance	No previous rating to compare	2 High 9 Medium 8 Low	Reported Nov 22
Health & Safety					
Equalities and Diversity					
Risk Management	In progress				
Business Continuity	In progress				
Contract Management	Draft				
External Grants/Funding received	Final	Substantial assurance	↔	1 Low	External grant funding is the provision of monies from an external source in order to fund specific capital and revenue projects. The source of such funding can be from a number of sources, such as Central Government, charity and private organisations and also individual donors. The scope included; identifying from the councils' financial system a sample of both capital and revenue external funding and where issued, checking compliance against the assigned terms and conditions. Remedial action has been agreed for the one low risk finding.
Safeguarding					
Performance Management	Deferred				The One Exeter Project has focused on service reviews and therefore the performance management process has not

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					progressed. This will be included in the next stage of the Once Exeter project and audit assurance work will be included in the plan once a process is in place.
Exeter City Living	Deferred				See Nov 22 Internal Audit progress report.
Covid related work/Post assurance:	Final	Substantial Assurance Substantial Assurance	N/A	1 Medium	Reported Sep 22
Omicron	Final		N/A	No matters arising	
Test & Trace Support					
Review of Hospitality/Disclosures	In progress				