

**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	In progress				
Main Accounting					
Income Management					
Procurement					
Creditors					
People Management					
Elections & Electoral Registration	In progress				
Private Sector Landlord Services					
Better Care Fund Grant (DFG & Warm Up Grants)	Final	Substantial Assurance		2 Medium 2 Low	<p>If a house owner or someone living in their property is disabled, they may qualify for a disabled facilities grant towards the cost of providing adaptations and facilities to enable the disabled person to continue living there.</p> <p>The Regulatory Reform Order 2002 provides Councils with the discretion to develop schemes to provide financial assistance to deal with a range of housing issues. The Council has a Financial Assistance Policy, developed in association with DCC and all the district councils in the county, which helps people meet their needs without going through the full DFG process. One of the measures included in policy is to use the Better Care fund to award warm up grants.</p> <p>Warm up grants (up to a maximum of £2k per property) provide:</p>

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)
					<ul style="list-style-type: none"> • top up funding for energy efficiency measures where energy providers are part funding energy efficiency measures under their Energy Company Obligation (ECO) or • to fund energy efficiency measures which do not attract Energy Company Obligation which do not attract Energy Company Obligation, for example, insulation to mobile homes and the installation of central heating for the first time. <p>The Scope of the audit included a review of the following areas:</p> <ul style="list-style-type: none"> • Policies and procedures • Applications, eligibility & approval of applications • Estimates & Works (for DFGs) • Checks on new suppliers & supplier • Payments • Monitoring of grant income • Performance <p>Remedial action was agreed with management for all findings identified.</p>
Waste and Recycling	Draft Report				
Building Greater Exeter (BGE)	Final	Satisfactory Assurance	No previous audit	1 High 3 Medium 2 Low	<p>The BGE Partnership was formed on 1st September 2018 and consists of the Council as host, along with partners from the private, public, education and private training provider sector organisations. The Governance Structure is made up of a Steering Group and a Project Partners Group along, with a network of other contributors.</p> <p>Members of the Steering and Project Partners Group make contributions to BGE, the value of which is based upon their turnover.</p> <p>The scope of the audit included;</p> <ul style="list-style-type: none"> • assessing BGE's Terms of Reference (dated March 2021) against a partnership self-assessment document published by the Chartered Institute of Public Finance and Accountancy (CIPFA) and • reviewing BGE's income and expenditure to check that the transactions have been processed in accordance with the Terms of Reference. <p>Remedial action was agreed for all issues identified. For details of the 'high' risk issue raised please see section 3.2 on report.</p>

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)
Climate Change/Net Zero Exeter					
Commercialisation and Project Management					
Sport England – Wellbeing Exeter					
Communications – Social Media	Draft Report				
Leisure Facilities					
Housing Benefit Subsidy	Draft Report				
Council Tax					
Sundry Debtors	Draft Report				
Health & Safety					
Equalities and Diversity					
Risk Management					
Business Continuity					
Contract Management	In progress				
External Grants/Funding received					
Safeguarding					
Performance Management					
Exeter City Living					
Covid related work/Post assurance:					Internal Audit are required to conduct post award assurance testing on all government grants as a result of the Covid19 pandemic.
Omicron	Final	Substantial Assurance	N/A	1 Medium	
Test & Trace Support	Final	Substantial Assurance	N/A	No matters arising	

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Review of Hospitality/Disclosures					

Audit reports issued during 2022/23 relating to the 2021/22 Year

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)
Health & Safety – Hand Arm Vibration Syndrome	Final	Satisfactory	No previous audit	7 Medium 1 Low	<p>This audit is looking at how the Council deals with the risk to its staff of developing Hand Arm Vibration Syndrome (HAVS).</p> <p>The symptoms of HAVS, which include pain in cold weathers and permanent loss of sensation, can creep up gradually but the damage cannot be reversed. It is therefore imperative that early preventative action is taken.</p> <p>The overall objective of this audit was to review the adequacy and effectiveness of the system of internal controls designed to manage and mitigate the risks relating to HAVS.</p> <p>The scope of this audit included a review of</p> <ul style="list-style-type: none"> • Job descriptions and pre-employment checks • Induction, training and refresher training • Annual health checks • Plant, machinery, tool inventory • Controls in place to comply with the Control of Vibration at Work Regulations 2005 - TOOLS • Controls in place to comply with the Control of Vibration at Work Regulations 2005 - STAFF • Corporate Risk Register/Health & Safety Risk Register • Risk Assessments <p>Remedial action has been agreed for all issues identified.</p>
Planning – Community Infrastructure Levy (CIL) and Section 106 Agreements	Final	Satisfactory	No previous audit opinion	10 Medium 3 Low	<p>The Community Infrastructure Levy is a planning charge, introduced by the Planning Act 2008 as a tool for local authorities in England and Wales to help deliver infrastructure to support the development of their area. It came into force on 6 April 2010 through the Community Infrastructure Regulations 2010.</p> <p>The scope of the CIL testing included:</p>

					<ul style="list-style-type: none"> • identification and recording of CIL • calculation of CIL • issue of liability notices and land registry notification • monitoring the commencement of a development, houses etc. • issue of demand notice and debtor's notice • recovery of outstanding CIL invoices • recording and spending of CIL income <p>Section 106 are planning obligations agreements entered into between the Council and developers usually in conjunction with the granting of planning permission. Planning obligations apply to land, binding it and whoever owns it. They are made using powers under section 106 of the Town and Country Planning Act 1990, which is why they are called "section 106 agreements".</p> <p>The scope of the s206 testing included:</p> <ul style="list-style-type: none"> • identifying planning obligations • legal process and drafting of s106 agreements • recording and monitoring of s106 agreements and trigger points • monitoring and recovery of financial obligations • monitoring receipt of non-financial obligations • procedures for ensuring that when the funds are received from the developer the projects being funded actually happen on a timely basis • enforcement <p>Remedial action has been agreed for all issues identified.</p>
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