



Three Rivers District Council
Audit Committee Progress Report
26 September 2024

Recommendation

Members are recommended to:

- Note the Internal Audit Progress Report for the period to 13 September 2024
- Approve amendments to the Audit Plan as at 13 September 2024
- Agree changes to the implementation date for 5 audit recommendations (paragraph 2.5) for the reason set out in Appendices 3 to 6
- Agree removal of implemented audit recommendations (Appendices 3 to 6)

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1. Introduction and Background

Purpose of Report

- 1.1 This report details:
- a) Progress made by the Shared Internal Audit Service (SIAS) in delivering the Council's annual audit plan for 2024/25 as at 13 September 2024.
 - b) Proposed amendments to the approved 2024/25 Annual Audit Plan.
 - c) Implementation status of all previously agreed audit recommendations from 2019/20 onwards.
 - d) An update on performance management information as at 13 September 2024.

Background

- 1.2 The work of internal audit is required to be reported to a Member Body so that the Council has an opportunity to review and monitor an essential component of corporate governance and gain assurance that its internal audit provision is fulfilling its statutory obligations. It is considered good practice that progress reports also include proposed amendments to the agreed annual audit plan.
- 1.3 The 2024/25 Annual Audit Plan was approved by Audit Committee on 21 March 2024.
- 1.4 The Audit Committee receives periodic updates on progress against the Annual Audit Plan from SIAS, the most recent of which was brought to this Committee on 25 July 2024.

2. Audit Plan Update

Delivery of Audit Plan and Key Audit Findings

- 2.1 At 13 September 2024, 34% of the 2024/25 Audit Plan days had been delivered (calculation excludes unused 'To Be Allocated'). Appendix A provides a status update on each individual deliverable within the audit plan.
- 2.2 The following 2023/24 has not yet been finalised and is awaiting management response.

Audit Title	Date of Draft Report	Assurance Level	Number and Priority of Recommendations
Sundry Debtors	09/05/24	Reasonable	2 Medium 3 Low

The following 2024/25 final report has been issued since July 2024 Audit Committee.

Audit Title	Date of Issue	Assurance Level	Number and Priority of Recommendations
Homelessness	Sept '24	Substantial	None

All Priority Audit Recommendations

- 2.3 Members will be aware that a Final Audit Report is issued when agreed by Management. This includes an agreement to implement the recommendations made. It is SIAS's responsibility to bring to Members' attention the implementation status of recommendations; it is the responsibility of officers to implement the recommendations by the agreed date.
- 2.4 The table below summarises progress in implementation of all outstanding internal audit recommendations as at 12 July 2024, with full details given in appendices 3 to 6:

Year	Number of Recommendations	Implemented	Not yet due	Outstanding & request made for extended time or no update provided	% implemented
2019/20	37	36	1	0	97%
2020/21	25	25	0	0	100%
2022/23	44	43	1	0	98%
2023/24	36	26	5	5	72%

- 2.5 Since July 2024 Audit Committee, extension to implementation dates have been requested by action owners for 5 recommendations as follows:
- Two from the 2023/24 Taxi Licensing audit, with revised target dates of 31 October and 31 December 2024 respectively (both were 30 August 2024).
 - One from the 2023/24 Watersmeet audit, with a revised target date of 30 September 2024 (was 31 August 2024).
 - One from the 2023/24 Cyber Security audit, with a revised target date of 31 January 2025 (was 1 October 2024).
 - One from the 2023/24 Benefits audit, with a revised target date of 30 September 2024 (was 31 July 2024).

Proposed 2024/25 Audit Plan Amendments

- 2.6 The following changes to the 2024/25 Three Rivers and Shared Services Audit Plans have been agreed with Management:

- The allocation of 10 days under Assurance Mapping in the Shared Services Audit Plan has been reallocated to increase the existing TRDC and WBC client specific Assurance Mapping exercises by 5 days each. This better reflects the structure of the Risk Management processes within the Councils.

Reporting of Audit Plan Delivery Progress

- 2.7 To help the Committee assess the current position in terms of progress against the projects in the 2024/25 Audit Plan, an analysis of agreed start dates is shown at Appendix 2. Dates have been agreed with management and resources allocated accordingly.
- 2.8 The 2024/25 Annual performance indicators and targets were approved by the SIAS Board in March 2024. Actual performance for Three Rivers District Council (including the Shared Services Plan) against the targets that are monitored in year is set out in the table below.

Performance Indicator	Annual Target	Profiled Target to 13 Sept 2024	Actual to 13 Sept 2024
1. Planned Days – percentage of actual billable days against planned chargeable days completed (excludes unused contingency)	95%	37% (75 / 201 days)	34% (69 / 201 days)
2. Planned Projects – percentage of actual completed projects to draft report stage against planned completed projects by 31 st March 2024	90%	22% (4 out of 18 projects to draft)	22% (4 out of 18 projects to draft)
3. Planned Projects – percentage of actual completed projects to Final report stage against planned completed projects by the production of the HoA Annual Report	100%	N/A	N/A – reported annually within the Chief Audit Executive’s annual report and opinion.
4. Client Satisfaction – percentage of client satisfaction questionnaires returned at ‘satisfactory overall’ level (minimum of 39/65 overall)	95%	100%	100% (based on three received in 2024/25)

Performance Indicator	Annual Target	Profiled Target to 13 Sept 2024	Actual to 13 Sept 2024
5. Number of Critical and High Priority Audit Recommendations agreed	95%	95%	N/A (No high priority recommendations made)

2.9 In addition, the performance targets listed below are annual in nature. Performance against these targets will be reported on in the 2024/25 Head of Assurance’s Annual Report:

- **6. Annual Plan** – prepared in time to present to the March meeting of each Audit Committee. If there is no March meeting, then the plan should be prepared for the first meeting of the financial year.
- **7. Head of Assurance’s Annual Report** – presented at the Audit Committee’s first meeting of the civic year.

Global Internal Audit Standards

2.10 A briefing paper on the revised Global Internal Audit Standards that are required to be implemented by SIAS by 1 April 2025 is attached at Appendix 8. Members should note that the Standards guide the worldwide professional practice of internal auditing, are principle-based, and serve as a basis for evaluating and elevating the quality of the internal audit function. At the heart of the Standards are guiding principles that enable effective internal auditing, including the role and function of an audit committee.

APPENDIX 1 INTERNAL AUDIT PLAN 2024/25 – UPDATE ON POSITION AS AT 13 SEPTEMBER 2024

2024/25 SIAS Audit Plan

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	L				
Key Financial Systems									
Council Tax (Shared Services Plan)						10	SIAS	0	Allocated
Business Rates (Shared Services Plan)						10	SIAS	0.5	In Planning
Payroll (Shared Services Plan)						12	SIAS	0	Allocated
Procurement Cards (Shared Services Plan)						6	SIAS	0	Allocated
Treasury Management System Implementation Design (Shared Services Plan)						4	SIAS	0	Allocated
Operational Audits									
Democratic Services						8	SIAS	0	Allocated
Disabled Facilities Improvement						8	SIAS	7.5	Draft Report Issued
Public Health Funerals						8	SIAS	7.5	In Fieldwork
Homelessness	Substantial	0	0	0	0	8	SIAS	8	Final Report Issued
Asset Management System (inc Garages Follow Up)						8	SIAS	2	Terms of Reference Issued
Parks, Open Spaces and Woodland Management Plan						8	SIAS	7.5	Draft Report Issued
Community Safety						8	SIAS	0	Allocated
Corporate Services									

APPENDIX 1 INTERNAL AUDIT PLAN 2024/25 – UPDATE ON POSITION AS AT 13 SEPTEMBER 2024

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	L				
SARs, EIRs and FOI Requests						9	SIAS	0	Allocated
Embedded Project Assurance						6	SIAS	1	In Planning
Grant Certifications									
SHDF Wave 2.1 Grant						1	SIAS	0.5	In Fieldwork
IT Audits									
IT Project Management (Shared Services Plan)						10	BDO	2	Terms of Reference Issued
Service Desk Contract Management (Shared Services Plan)						8	BDO	7	Draft Report Issued
Cyber Security (Shared Services Plan)						15	BDO	0	Allocated
To Be Allocated									
Unused Contingency (Shared Services Plan)						3	N/A	0	To Be Allocated
Follow-Up Audits									
Follow-up of outstanding audit recommendations						8	N/A	4	Through Year
Strategic Support									
2025/26 Audit Planning						5	N/A	0	Quarter 4
Audit Committee						8	N/A	3.5	Through Year

APPENDIX 1 INTERNAL AUDIT PLAN 2024/25 – UPDATE ON POSITION AS AT 13 SEPTEMBER 2024

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	L				
Head of Internal Audit Opinion 2023/24						3	N/A	3	Complete
Monitoring and Client Meetings						7	N/A	3	Through Year
SIAS Development & Global Internal Audit Standards						3	N/A	2	Through Year
Assurance Mapping - TRDC						10	N/A	1	In Fieldwork
Assurance Mapping – Shared Services Plan						0	N/A	0	Cancelled
2023/24 Projects Requiring Completion									
2023/24 Projects Requiring Completion (5 days TRDC plan / 5 days Shared Services Plan)						10	N/A	9.5	TRDC - Complete / Shared Services Plan - In Progress
TRDC TOTAL						121		55.5	
SHARED SERVICES TOTAL						83		14	
COMBINED TOTAL						204		69.5	

Key to recommendation priority levels:

C = Critical, H = High, M = Medium, L = Low

APPENDIX 2 2024/25 AUDIT PLAN PROJECTED START DATES

Apr	May	Jun	July	Aug	Sept
Disabled Facilities Improvement (Draft Report Issued)	IT Service Desk Contract Management (shared services plan) (Draft Report Issued)	Embedded Project Assurance (In Planning)	SHDF Wave 2.1 Grant (In Fieldwork)	Public Health Funerals (In Fieldwork)	Business Rates (shared services plan) (In Planning)
Parks, Open Spaces and Woodlands Management Plans (Draft Report Issued)			Homelessness (Final Report Issued)		IT Project Management (shared services plan) (Terms of Reference Issued) (moved from February 2025 to September 2024)

Oct	Nov	Dec	Jan	Feb	Mar
	Council Tax (shared services plan)	Payroll (shared services plan)	Cyber Security (shared services plan)	Community Safety	
	Asset Management Systems – Garages (Terms of Reference Issued) (moved from June to November 2024)	Procurement Cards (shared services plan)	Treasury Management System Implementation Design (shared services plan)		
		Democratic Services	SARs, EIRs and FOI Requests		

APPENDIX 3 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Property (Rent and Lease Administration) 2019/20							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that the Council review the systems used to maintain records of Council owned properties.	Medium	<p>Position (July 2023) Garage data has been loaded and reconciled and the Property Management system is being used for the management of garages – reports and processes have been provided.</p> <p>The GIS link has been applied and is currently being tested.</p> <p>Recruitment for a temporary staff member has commenced and once in place will continue with the data collection for the commercial properties.</p> <p>Position (September 2023) GIS link is working. The temporary Officer has been appointed and will start to load the commercial property data. A full procedure has been created to ensure consistency. Full training will be given. Financial data is being collated to compliment the PMS. On target for completion 31st January 2024</p> <p>Position – November 2023 The Temporary Property Data Analyst is currently engaged in collating data in connection with the Council's commercial property portfolio. The work remains on target for completion 31st January 2024.</p> <p>Position – March 2024 Garage data implementation has now been completed and the system is being used for garage purposes (it should be noted that this is a new system, and issues are being addressed as they arise).</p>	Head of Property Services / Property & Legal Services Teams	31 January 2024	*	<p>31 August 2024</p> <p>30 November 2024</p>

APPENDIX 3 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Property (Rent and Lease Administration) 2019/20							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Mapping data is still being analysed, and is progressing well, led by the Council's GIS Officer. A GIS link is being added to the Trace system, and delays on this completion are due to TRDC-specific requirements being considered. The primary assets have been uploaded onto Trace, in the form of freehold and subsequent leasehold interests. These two systems together will form the basis for asset ownership and associated enquiries. Deed Packets will be retained.</p> <p>The postholder of the Temporary Property Data Analyst left the Council at the end of February 2024 and at the time of writing the post is vacant, however, the closing date for internal applicants is 15 March 2024.</p> <p>As has been stated previously, the completion of this task is largely reliant upon available resources. The extension to the deadline is required to complete the task, based upon the dedicated resources available.</p> <p>Position – July 2024 The garage data is performing as planned. The finance system and rent collection data are now closely aligned, rectifying a significant system error. The direct debit payment system and PMS data are functioning well, with monthly reports verifying occupancy levels across the garage estate. Minimal officer input is needed for full alignment.</p>				

APPENDIX 3 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Property (Rent and Lease Administration) 2019/20							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Reports, including occupancy data, can be extracted from the PMS system, enabling quick filling of garage vacancies. Errors flagged with Trace are mostly administrative.</p> <p>The Estate Surveyor will meet with the GIS Officer next week to discuss mapping. The GIS link for loaded assets needs fine-tuning to pinpoint exact locations, which will then link to the land ownership section.</p> <p>The Temporary Property Data Analyst post remains vacant after three recruitment attempts. The Property Services Team is reviewing how to capture and upload the final PMS data. Completion of this task is deferred until November 2024 due to the lack of dedicated resources, although it is hoped that this work will be completed prior to November.</p> <p>Position – September 2024 With the garage estate now largely performing as expected, this is now considered ‘business as usual’</p> <p>Extracting reports for the data that exists in the system is also complete. Obviously, the more data that exists in the system, the more useful those reports will become.</p> <p>The linkage of data to the GIS system is largely concluded. Only new assets that are acquired or when new data layers need to be prepared, will there be a need for any changes.</p>				

APPENDIX 3 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Property (Rent and Lease Administration) 2019/20							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>As before, the Temporary Property Data Analyst post remains vacant. The Property Team are hoping to address this vacancy, by seeking support for a new role temporary within the Team which will assign responsibility for administering and updating the system to that role. In the meantime, the Estates Surveyor will keep rental and tenant data up to date, pending the appointment of additional resources to capture and upload data from the wider asset base. Completion of the full data input task is deferred until August 2025 due to the lack of dedicated resources. If capacity allows, we will attempt to input data in periodically.</p>				

APPENDIX 4 OUTSTANDING RECOMMENDATIONS FROM THE 2020/21 AUDIT PLAN

Debtors 2020/21							
Final report issued June 2021							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
03	Consideration should be given to an annual review of debtor accounts to identify duplicate or dormant for deletion or deactivation.	Low	<p>Position – July 2023 The list has been generated and there are 2252 accounts to check. Each one must be checked individually before it can be decided if the duplicate entry can be deleted. Work has commenced on the checking / deletion. We are allocating a little resource to this each week as BAU work is extremely high currently so it will take some time to check all 2,000 accounts.</p> <p>Position – September 2023 Revenues Manager 12.09.23 This recommendation is a low priority, and we continue to be under resourced, which means the focus on housekeeping projects is not as high as we would like. This is progressing slowly because it needs to be managed around BAU. Some further analysis of the reports from Finance is needed because some customers should have multiple account references, where, for example they are being billed for different services, such as Rent, Trade Waste, or for multiple units if they are a larger business.</p> <p>Position – November 2023 We have limited resource in the Recovery Team and BAU work takes precedence, but we continue to review these accounts.</p> <p>Position – March 2024 We have been unable to check many cases during Q4 due to clearing BAU work before entering the annual billing period. Dedicated resource of 46 Hrs per week (2 part-time officers) has now been allocated to the</p>	Recovery Team Leader, Revenues Manager and Finance.	31 August 2021	✓	<p>31 October 2021</p> <p>31 October 2022</p> <p>31 December 2022</p> <p>30 June 2023</p> <p>31 December 2023</p> <p>31 March 2024</p>

APPENDIX 4 OUTSTANDING RECOMMENDATIONS FROM THE 2020/21 AUDIT PLAN

Debtors 2020/21							
Final report issued June 2021							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>work to complete the first review of duplicate cases by the end of Q1 2024/25.</p> <p>Position – July 2024 No update received from action owner.</p> <p>Position – September 2024 This recommendation should be closed down as this audit report is now 4 years old and was a consideration not an issue to be resolved. This does not pose a risk to the Council from a financial standpoint. There is a lack of control over the raising of SD Invoices via multiple routes, therefore this type of review will never be completed. There is insufficient resource within the Recovery Department to manage this in addition to keeping on top of BAU and concentrating on collections activity. The resource we had planned to dedicate to this piece of work was not available and other areas of SD work takes priority. Should the Audit Committee feel this is still a relevant action, then the responsibility should be considered for transfer to the Finance Team to monitor and manage newly created account references on the E-Financials software as this is a bill raising function and not a debt recovery function.</p>				

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2022/23 AUDIT PLAN

Council Tax 2022/23 Final report issued May 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
01	<p>TRDC should ensure that a review of debt outstanding is conducted, and decisions taken regarding whether or not to proceed for write-offs.</p> <p>Subsequently, write-offs should be conducted at regular intervals going forward.</p> <p>The 'How and Why to put a write off code on a Council Tax Account' procedure should include version control to ensure that it is reviewed periodically.</p>	Medium	<p>A review of all outstanding debt will be completed during 2023/24.</p> <p>March 2024 - Ongoing</p> <p>All outstanding write-offs have been cleared since this report was written and on-going write-offs will be reviewed once a quarter.</p> <p>Agreed. Our quality team will get a version control sheet added.</p> <p>Position – July 2023 The review of all debt is underway, and this will include looking at debts suitable for write-off.</p> <p>The write-offs for Q1 are being prepared.</p> <p>Version control has been added to all procedures.</p> <p>Position – September 2023 Revenues Manager 12.09.23 The team continue to identify and put forward cases for write off where appropriate.</p> <p>Position – November 2023 Q1 write-offs have been prepared and await sign-off. Q2 write-offs are being prepared.</p> <p>Position – March 2024 Q1 and 2 for Council Tax being reviewed and processed. S/Debt write-offs identified during 2023/24 to date have been processed.</p>	Revenues Manager/Data Performance Manager	31 March 2024	✓	

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2022/23 AUDIT PLAN

Council Tax 2022/23							
Final report issued May 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Any further write-off's identified for 203/24 will be processed after annual billing and processed before 31 March 2024.</p> <p>Position – July 2024 No update received from action owner.</p> <p>Position – September 2024 The write offs for Q1 have been prepared for sign off and processing during</p>				

Business Continuity Planning 2022/23							
Final report issued July 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	An agreed plan for regular Business Continuity training should be scheduled to ensure all staff with business continuity responsibilities have received all the necessary training and support to be able to fully perform their duties.	Medium	<p>Agreed. Tabletop exercise will be undertaken in Q1 of 2024</p> <p>Position (November 2023) On target to complete by March 2024.</p> <p>Position – March 2024 Service Continuity Plans are being reviewed and updated. A table-top exercise to validate the plans will be undertaken in summer 2024.</p> <p>Position – July 2024 All Service Continuity Plans and the Business Continuity Plan have been reviewed and updated. A table-top exercise is being planned and will take place in Summer 2024.</p> <p>Position – September 2024</p>	Emergency Planning & Risk Manager	31 March 2024	*	31 October 2024

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2022/23 AUDIT PLAN

Business Continuity Planning 2022/23							
Final report issued July 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			The table-top exercise is being prepared and a date is being arranged.				

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Taxi Licensing 2023/24							
Final report issued September 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
03	We recommend that fees should be reconciled monthly between Idox and the finance system.	Low	<p>This had already been raised with the digital team and finance prior to the audit.</p> <p>Officers will continue to liaise with finance to ensure that payee details are transferred to the payment system to ensure reconciliation can be achieved.</p> <p>Position – November 2023 Officers are continuing to liaise with finance to ensure that payee details are transferred to the payment system to ensure reconciliation can be achieved.</p> <p>Position – March 2024 Officers are continuing to liaise with finance to ensure reconciliation.</p> <p>Position – July 2024 Officers meeting finance on 10 July to discuss further details to achieve the recommendation.</p> <p>Position – September 2024 Meeting held with Digital Team and Finance in August. Agreed that more information needs to be moved across to the payment system and that we need to run a monthly report to ensure payments are being reconciled.</p> <p>Currently testing whether it works for DBS payments. If successful, greater information will be brought across for other licence types.</p>	Lead Licensing Officer	30 April 2024	*	28 June 2024 30 August 2024 31 October 2024

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Taxi Licensing 2023/24							
Final report issued September 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
04	We recommend that the service should undertake a data cleansing exercise on an annual basis to ensure they are only keeping necessary information.	Low	<p>We will discuss further with the relevant officer and review the retention policy.</p> <p>When a licence has been surrendered, we are required to keep the record if the driver has issues that could be of interest or concern to another licensing authority.</p> <p>Position – November 2023 To be reviewed with the Data Protection Officer and potentially delete and securely dispose of all files that are not required.</p> <p>(Retain files indefinitely where there is information that should be shared with other authorities such as any enforcement action that has been taken by Three Rivers).</p> <p>Position – March 2024 To be discussed with the Data Protection Officer within the next month and then to review process.</p> <p>Position – July 2024 To be discussed with the Data Protection Officer within the next month and then to review process.</p> <p>Position – September 2024 Agreed via CMT that all departments will be reviewing data retention schedules with Data Protection Officer over the next few months.</p>	Lead Licensing Officer	30 April 2024	*	<p>28 June 2024</p> <p>30 August 2024</p> <p>31 December 2024</p>

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

IT Operations 2023/24							
Final report issued December 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	<p>An over-arching policy for problem and incident management should be developed. The policy document should define:</p> <ul style="list-style-type: none"> • The scope of incident and problem management • Guidelines for incident and problem management operations • Guidelines to decide urgency level • Roles and responsibilities of incident/problem manager, team structure, RACI Matrix • Service Level Agreements (SLAs) • Deliverable mapping (reports and meetings) • Life cycle of a problem and incident and the monitoring activities. <p>This policy should be approved and made available to all members of staff.</p>	Medium	<p>We have most of the component parts listed under 'Recommendation' captured within other ICT policies.</p> <p>This policy will be completed in full for the target date of March 2024.</p> <p>Position – March 2024 This policy change is on target for the end of March.</p> <p>Position – July 2024 This policy has yet to be completed. The policy will be complete by the end of September 2024.</p> <p>Position – September 2024 Policy and Intranet communications are drafted and ready for approval at IT Steering group late September. This will then be communicated to staff by 1 October 2024.</p>	Service Delivery Manager	31 March 2024	*	1 October 2024

Watersmeet Theatre 2023/24							
Final report issued February 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend staff members complete training to ensure they are aware of how to access and enter wastage on the 'Epos' system.	Low	<p>The following staff can enter wastage on EPOS:</p> <ul style="list-style-type: none"> • Front of House Manager • Operations & Events Manager 	Front of House Manager	31 March 2024	✓	31 August 2024

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Watersmeet Theatre 2023/24 Final report issued February 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	We recommend the stock records show who performed the checks. In addition, we recommend the theatre ensure there are a segregation of duties between checking the physical stock, inputting the figures into the system, and reconciling the stock.		<ul style="list-style-type: none"> • Venue Technician • General Manager • Duty Front of House Managers <p>Bar Attendants and volunteers are not authorised to put enter wastage. Any wastage is to be put aside and verified by an authorised person listed above and entered on the EPOS system.</p> <p>Action: The bar training guide will be updated to clarify this process.</p> <p>Action: Front of House Manager will complete monthly physical stock checks. Operations & Events Manager will enter figures into EPOS system and reconcile.</p> <p>(During periods of leave an alternative member of staff will carry out one of these roles to ensure two people are involved in the process.)</p> <p>Action: A stock management procedure will be created setting out this process.</p> <p>Position – July 2024 Bar training guide has been updated and is now being passed to staff at training sessions. A paper copy is now in the bar and available for all staff to see.</p> <p>Monthly stock check now taking place with segregation of duties.</p> <p>A stock management procedure has been drafted. Completion including staff training will</p>				

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Watersmeet Theatre 2023/24							
Final report issued February 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>be completed by 30th Aug 2024. Delay due to all bar staff availability for training.</p> <p>Position – September 2024 Stock management procedure in place and staff training has been completed.</p>				
02	We recommend that the licence transfer process be conducted as soon as possible to ensure the theatre's records are current.	Low	<p>The Watersmeet General Manager completed the training required to apply for his Personal Licence on 7 February, has applied for his Personal Licence and is awaiting it to be issued. Once issued an application to change the DPS will be made to transfer DPS from the Head of Customer Experience to the Watersmeet General Manager.</p> <p>Position – July 2024 Application for licence completed. Issue with Personal licence delayed due to printing issues at Bucks County Council. Documents now being completed for the transfer of DPS.</p> <p>Position – September 2024 The General Manager's Personal Licence has arrived and the DPS documents to be submitted on return from leave 3rd week of September.</p>	Head of Customer Experience until DPS transferred and then General Manager	30 April 2024	*	<p>31 August 2024</p> <p>30 Sept 2024</p>

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Emergency Planning 2023/24							
Final report issued April 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
01	We recommend that the Council develop and undertake regular testing of the Emergency Plan and Incident Control Centre. All testing exercises should be recorded and maintained.	Medium	<p>We plan to run a testing exercise for the Emergency Plan and Incident Control Centre now that we have recruited to the Resilience and Risk Officer Post. This will be after the officer training is updated.</p> <p>Position – July 2024 On target.</p> <p>Position – September 2024 On target.</p>	Data Protection and Resilience Manger and Risk and Resilience Officer	31 December 2024		
02	<p>We recommend that the Council update the training log as soon as possible and ensure a system is in place to maintain the training log and notify individuals who have not completed training.</p> <p>We recommend the service determine the frequency of officer refresher training and establish who will deliver the training.</p>	Medium	<p>The training log is under review by the Resilience and Risk Officer, new volunteer recruitment is also underway. The Volunteer and Training log will also be reviewed by CMT annually.</p> <p>We can continue to use HCC if suitable to deliver the training, other external providers may also be used.</p> <p>The Introduction to Emergency Planning for Corporate Management Team will take place first, this will take place by September 2024.</p> <p>A plan will be written with details of the training opportunities available for the different roles annually and reported to CMT.</p> <p>Position – July 2024 On target.</p> <p>Position – September 2024 On target.</p>	Data Protection and Resilience Manger and Risk and Resilience Officer	<p>30 September 2024</p> <p>Other training will be organised and booked throughout Summer/Autumn by December 2024.</p>		

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Emergency Planning 2023/24							
Final report issued April 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
03	<p>We recommend for the service to clarify the review dates within the plan to align with best practice.</p> <p>We recommend (as the plan is checked, reviewed, and approved by the Data Protection and Resilience Manager) that the plan is reviewed by the Risk Management Group and agreed by Corporate Management Team to ensure sufficient oversight of the plan.</p> <p>We recommend that where changes are made to the plan, that these are consistently reported to the Risk Management Group and then agreed by Corporate Management Team including a periodic update to Corporate Management Team.</p> <p>During the next review, we recommend the Emergency Plan includes details regarding communication contingency arrangements, whereby senior management will be contacted via their work mobile using the Council's internal system (8x8). The plan should also state that a WhatsApp group has also been created using senior managements' personal mobiles (all phone numbers are listed in the contact directory).</p>	Medium	<p>The Emergency Plan is due to be reviewed in June 2024. It is updated every year and a more in depth review every two years.</p> <p>Plans will be approved by Corporate Management Team and reviewed by the Risk Management Group. This includes any amendments.</p> <p>Virtual System for ICC will be included in the Emergency Plan review in June 2024.</p> <p>Reception Centre Plan Review was last reviewed in February 2022. A review takes place every year of reception centres and key holders. The plan will be reviewed by July 2024.</p> <p>Position – July 2024 On target.</p> <p>Position – September 2024 Reception Centre Plan has been updated and agreed by CMT. All other actions are on target.</p>	Data Protection and Resilience Manger and Risk and Resilience Officer	<p>30 September 2024</p> <p>30 September 2024</p> <p>30 September 2024</p> <p>31 July 2024</p>	<p>✓</p>	

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Emergency Planning 2023/24							
Final report issued April 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	We recommend that the Reception Centre Plan undergoes a formal review as soon as possible.						

Cyber Security 2023/24							
Final report issued May 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	<p>The Councils should conduct phishing campaigns on a regular basis, such as quarterly or bi-annually, to ensure ongoing assessment and reinforcement of employee awareness and response capabilities.</p> <p>Targeted training and educational materials should be provided to members of staff before and after each phishing campaign.</p> <p>Metrics to measure the effectiveness of each phishing campaign should be established, including employee engagement, phishing detection rates, and response times.</p> <p>Regular reporting on these metrics will enable ongoing evaluation of the Council's phishing resilience and identification of areas for improvement.</p>	Medium	<p>Investigate appropriate resources for Phishing campaigns and introduce on at least a 6 monthly basis.</p> <p>Position – July 2024 Investigations on-going.</p> <p>Position – September 2024 Phishing campaign tool identified, including a comparative exercise with another tool, budget identified, sharing the costs between WBC and TRDC. Procurement route identified through G Cloud. Awaiting timeline from supplier for implementation and deployment, expect this to be a 3 month implementation, therefore are requesting a final extension to end of January 2025.</p>	<p>Director of Performance & Partnerships (WBC)</p> <p>Director of Finance (TRDC)</p>	31 July 2024	*	<p>1 October 2024</p> <p>31 January 2025</p>

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Cyber Security 2023/24							
Final report issued May 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
03	<p>The Councils should adopt the principle of least privilege and carefully evaluate the specific permissions and privileges required by each service account to perform its intended functions.</p> <p>Where possible, use dedicated service accounts with only the minimum necessary privileges required for their respective tasks.</p> <p>Implement strong authentication mechanisms, such as multi-factor authentication, and regularly review and update permissions to ensure they align with business requirements.</p>	Medium	<p>We will review all service accounts and contact vendors to confirm each service account permission requirements, and remove the elevated permissions where possible.</p> <p>If a service account does require the elevated permissions and cannot be changed, a confirmation email from the vendor with an explanation will be provided.</p> <p>Position – July 2024 The review of the service account is currently in progress with the following update.</p> <ul style="list-style-type: none"> 5 accounts have been confirmed and cannot be removed due to the permission requirement, these accounts belong to the Infrastructure members of the team. 2 accounts have been identified and will be removed post to CAB approval. 11 accounts are still under investigation and require confirmation from relevant third parties, waiting on response from relevant third parties. <p>Position – September 2024</p> <ul style="list-style-type: none"> Out of 18 accounts 9 do require domain admin permission, 5 accounts belong to Infrastructure team and 4 accounts have been confirmed by the vendor. 6 accounts have now been removed from the domain admin group and 3 remaining account will require further investigation. This recommendation is on track 	Infrastructure & Security Manager	31 October 2024		

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Cyber Security 2023/24							
Final report issued May 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			for completion by end of October 2024.				
04	<p>Management should address the anti-virus endpoints which do not have up-to-date anti-virus installed and review the endpoints which were not located on in the report to ensure that they are up-to-date.</p> <p>Additionally, there should be continuous monitoring in place for all devices connected on the network to be fully anti-virus protected</p>	Medium	<p>Re 3 devices identified without Trellix antivirus signatures</p> <p>These are in our loop stock and unissued / not on the network. When issued as a replacement or to a starter, they will be reimaged with all updates including Trellix.</p> <p>Re 7 devices were found to be with Trellix antivirus signatures were not identified in the Councils' IT estate.</p> <p>2 of these devices are the EPO servers for the Trellix console, which the infrastructure manager has confirmed are protected by ESET.</p> <p>The remaining 5 are end-user devices – 4 of which are now in compliance and 1 device which has been removed from the AD.</p> <p>To further strengthen our management of endpoint devices:</p> <ul style="list-style-type: none"> • We have reports running in SCCM to show any devices without Trellix installed • We have implemented Qualys to provide a high level of endpoint vulnerability management <p>We have submitted a revised Acceptable Use Policy which includes an instruction that if a device has not been attached to the network for over 45 days, it is disabled. The policy has been approved by our ITSG (IT Steering Group) and we anticipate will be fully approved</p>	Service Delivery Manager	31 October 2024	✓	

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Cyber Security 2023/24							
Final report issued May 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>by senior management in both councils by autumn 2024.</p> <p>Position – July 2024 Qualys is monitored daily to measure endpoint vulnerability management and a log is maintained daily of the total vulnerabilities by severity. Since January, the number of vulnerabilities has fallen from in excess of 19k to 5.5k as at 08 July.</p> <p>While all severities are being reduced (1-5, 5 being the most critical), we are focussing now on Sev 5 vulnerabilities as advised by infrastructure, with the Sev 5s being addressed from the highest to lowest subcategory (CVSS score) – NB to mitigate by highest risk. A separate log is maintained daily of Sev 5 vulnerabilities by subcategory</p> <p>Qualys</p> <p>The revised Acceptable Use Policy was approved by senior management in both councils by April and is now fully operational.</p> <p>SCCM and Datto are used to monitor presence and compliance of AV. A daily report of this will be in place by the end of July.</p> <p>Position – September 2024 This is now complete as follows:</p> <p>Trellix syncs with Active Directory constantly – a task runs from the Trellix console every 2 hours to deploy Trellix where not installed, and/or deploy the latest version to the device.</p>				

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Cyber Security 2023/24							
Final report issued May 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Any unmanaged devices on the Trellix console are a legacy of not having connected to the network. Once the device connects to the network, Trellix updates as above.</p> <p>A daily report is in place which is reviewed within daily Business as usual tasks.</p>				

Benefits 2023/24							
Final report issued May 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that uncollectable housing benefit overpayments are written-off at regular intervals through the year.	Medium	<p>Agreed</p> <p>Position – July 2024 No update received from action owner.</p> <p>Position – September 2024 Agree with the recommendation and we will do these quarterly.</p>	Revenues Manager	31 July 2024	*	30 Sept 2024

APPENDIX 7 ASSURANCE AND RECOMMENDATION PRIORITY LEVELS

Audit Opinions		
Assurance Level	Definition	
Assurance Reviews		
Substantial	A sound system of governance, risk management and control exist, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.	
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	
No	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.	
Not Assessed	This opinion is used in relation to consultancy or embedded assurance activities, where the nature of the work is to provide support and advice to management and is not of a sufficient depth to provide an opinion on the adequacy of governance or internal control arrangements. Recommendations will however be made where required to support system or process improvements.	
Grant / Funding Certification Reviews		
Unqualified	No material matters have been identified in relation the eligibility, accounting and expenditure associated with the funding received that would cause SIAS to believe that the related funding conditions have not been met.	
Qualified	Except for the matters identified within the audit report, the eligibility, accounting and expenditure associated with the funding received meets the requirements of the funding conditions.	
Disclaimer Opinion	Based on the limitations indicated within the report, SIAS are unable to provide an opinion in relation to the Council's compliance with the eligibility, accounting and expenditure requirements contained within the funding conditions.	
Adverse Opinion	Based on the significance of the matters included within the report, the Council have not complied with the funding conditions associated with the funding received.	
Recommendation Priority Levels		
Priority Level	Definition	
Corporate	Critical	Audit findings which, in the present state, represent a serious risk to the organisation as a whole, i.e. reputation, financial resources and / or compliance with regulations. Management action to implement the appropriate controls is required immediately.
Service	High	Audit findings indicate a serious weakness or breakdown in control environment, which, if untreated by management intervention, is highly likely to put achievement of core service objectives at risk. Remedial action is required urgently.
	Medium	Audit findings which, if not treated by appropriate management action, are likely to put achievement of some of the core service objectives at risk. Remedial action is required in a timely manner.
	Low	Audit findings indicate opportunities to implement good or best practice, which, if adopted, will enhance the control environment. The appropriate solution should be implemented as soon as is practically possible.

The change from the International Professional Practices Framework to the Global Internal Audit Standards

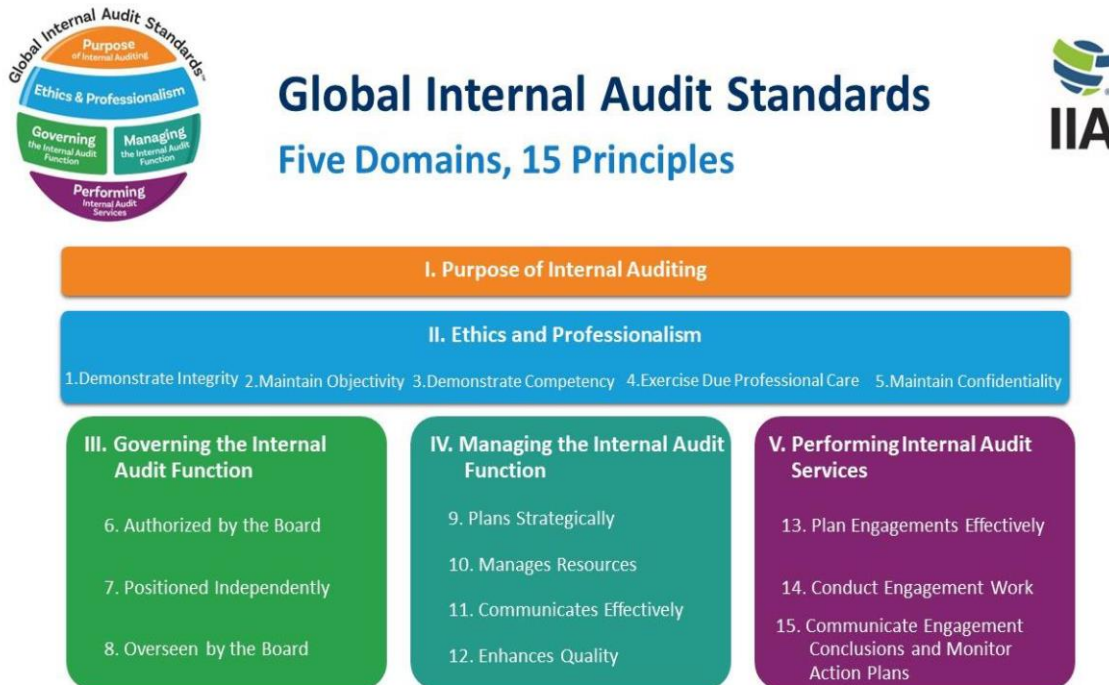
1. Following consultation during 2023, the Global Institute of Internal Auditors (the GIIA) published a set of new Global Internal Audit Standards (GIAS) in January 2024. The GIAS are due to come into effect from January 2025, although this has been extended to April 2025 for the UK public sector to align with the new financial / municipal year and internal audit reporting requirements.
2. The previous International Professional Practices Framework (IPPF) was separated into categories for mandatory and recommended guidance. The new 2024 GIAS have incorporated the recommended guidance into the mandatory requirements to aid practitioners in accessing and understanding the information. This has also led to the previous Code of Ethics, Core Principles, and Implementation guidance under the umbrella of the new Standards. The image below (from the consultation papers) encapsulates this change.



3. New to the 2024 GIAS are the setting of Topical Requirements. They are intended to assist the internal audit function by providing structure and consistency in covering governance, risk, and control over specified areas. These requirements will be published during 2024 and will be mandatory when Internal Audit scope an audit in these topical areas.
4. Although mandatory, there is a comply or explain approach when auditing, or choosing not to audit, an area where topical requirements have been published. They are not a requirement to perform any engagement, nor are they a step-by-step approach to the execution of the Internal Audit engagement. The topical requirements include a tool to help internal audit document the rationale for including or excluding certain requirements.
5. To date, one Topical Requirement has been published on Cyber Security. Others being developed include:
 - a) Organisational Governance
 - b) Fraud Risk Management
 - c) Information Technology Governance
 - d) Sustainability: Environment, Social and Governance

- e) Third-party Management
- f) Performance Audits (Public Sector specific)

The Global Internal Audit Standards – Domains and Principles



6. The GIAS are arranged into five Domains (sections), as also outlined in the image above:

- I. Purpose of Internal Auditing
- II. Ethics and Professionalism
- III. Governing the Internal Audit Function
- IV. Managing the Internal Audit Function
- V. Performing Internal Audit Services

7. There are five domains, with the first two being the foundations which apply across all other domains. Domain III is around governing internal audit, is therefore the most relevant to the Audit Committee and includes essential conditions that the Audit Committee needs to follow. Domain IV is around leading the internal audit function and therefore is the focus of the Chief Audit Executive (aka the Head of Internal Audit). Finally, Domain V is focused on performing internal audit engagements.

8. The 5 domains include 15 Principles (as also outlined in the image above) and 53 individual standards to support these. Each standard includes:

- a) Requirements – mandatory practices for internal audit
- b) Considerations for implementation – common and preferred practices to consider when implementing the requirements.
- c) Examples of evidence of conformance – examples to demonstrate that the requirements have been implemented.

9. This new structure while meaning the document is now in the region of 100 pages long, is easy to dip in and out of and bring all relevant material to one place, rather than having to read across different documents.
10. The review has not just been structural. There are new requirements and clarifications. These are aimed to raise the bar for the profession across the globe in the private and public sector, however, in the UK and Ireland (and EU) the distance from current practice to the new GIAS is not as great as in other parts of the world. This is especially the case for public sector internal audit teams in the UK that ‘generally conformed’ with the Public Sector Internal Audit Standards (PSIAS) enshrined in the Accounts and Audit Regulations 2015. The PSIAS were themselves based on the IPPF.

Key Changes

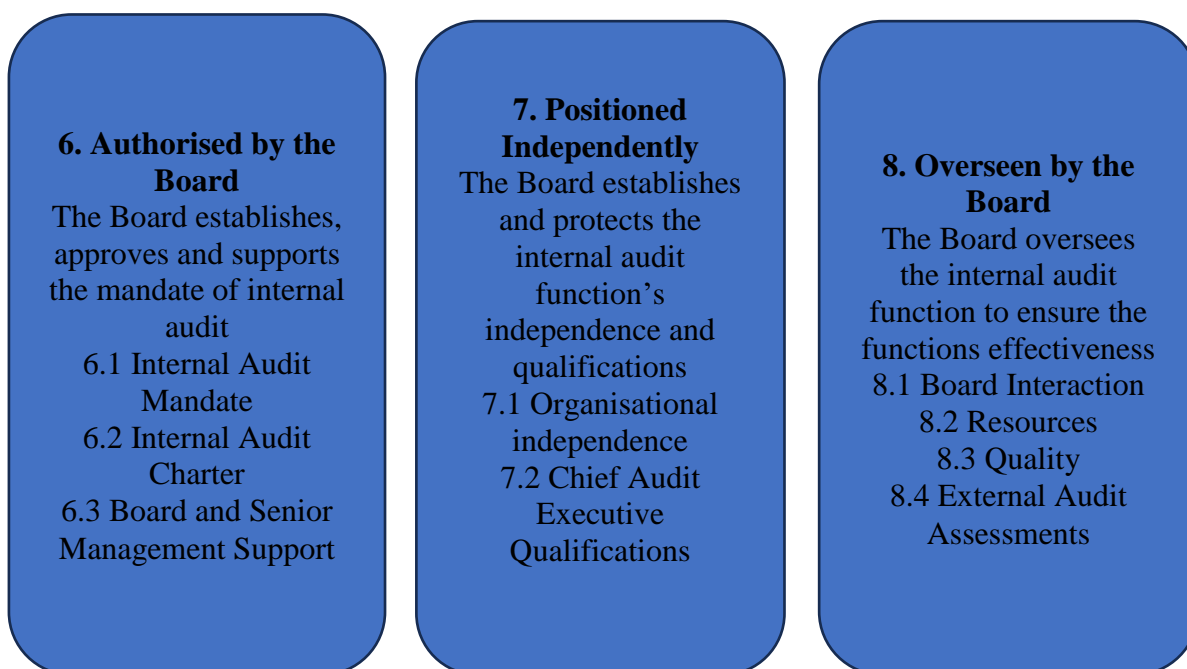
11. The table below illustrates some of the key changes in the GIAS:

Area	Term	Definition / Change / Narrative
Glossary	Board	<p>Collective noun and is defined in the glossary as below:</p> <p><i>‘Highest-level body charged with governance, such as:</i></p> <ul style="list-style-type: none"> • <i>A board of directors.</i> • <i>An audit committee.</i> • <i>A board of governors or trustees.</i> • <i>A group of elected officials or political appointees.</i> • <i>Another body that has authority over the relevant governance functions.</i> <p><i>In an organisation that has more than one governing body, “board” refers to the body or bodies authorised to provide the internal audit function with the appropriate authority, role, and responsibilities.’</i></p> <p>In the UK public sector, this is generally deemed to be the Audit Committee or equivalent.</p>
Glossary	Root Cause	<p>Core issue or underlying reason for the difference between the criteria and condition of an activity under review. See Domain V below.</p>
Domain I	Purpose of Internal Auditing	<p><i>‘Internal auditing strengthens the organization’s ability to create, protect, and sustain value by providing the board and management with independent, risk-based,</i></p>

		<p><i>and objective assurance, advice, insight, and foresight.</i></p> <p>Internal auditing enhances the organisation's:</p> <ul style="list-style-type: none"> • Successful achievement of its objectives. • Governance, risk management, and control processes. • Decision-making and oversight. • Reputation and credibility with its stakeholders. • Ability to serve the public interest.
Domain II	Code of Ethics	<p>Essentially the Code of Ethics with some further expansion pulling from Implementation Guidance. Introduction of the term 'Professional Courage' and ethics training as a consideration for implementation, but CIAs MUST complete 2 CPEs of ethics training every year. Also 'professional courage' as an appraisal objective.</p> <p>Professional courage is a new term. This is not about internal auditors seeking to speak directly with the board on areas they are worried about, but having professional discussion and using escalation protocols as appropriate to ensure that the message reaches the board as appropriate. Part of this is about ensuring that internal audit functions are aware of what ethical standards are expected, which is why ethical training is key part of this.</p>
Domain III	Governing the Internal Audit Function	<p>Domain III covers the governance of Internal Audit and represents a significant change. Although it covers areas that were in the previous IPPF, the new GIAS go further and explicitly lay out essential requirements, principles and standards with which Senior Management and the Board (Audit Committee) must conform. See separate section at paragraph 12 below.</p>
Domain IV	Managing the Internal Audit Function	<p>The Internal Audit Strategy principle sits in here, and the need to develop and implement an internal audit strategy.</p> <p>It should be noted that SIAS already has a Strategy approved by the SIAS Board. This is being revisited to ensure that it conforms with the GIAS.</p>

Domain V	Performing the Internal Audit Services	This is largely the same as the previous IPPF / PSIAS. The term root cause in here has been an area of discussion amongst internal auditors.
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12. The images below depict the three principles and nine standards of Domain III, being that most relevant to Audit Committees and senior management.



UK Public Sector Update

13. The GIAS will form the basis for internal auditing for the UK public sector and the UK Public Sector Internal Auditing Standards Advisory Board (IASAB) are carrying out a review of the new standards with a view to identifying and producing any sector specific interpretations or other material needed to make them suitable for UK public sector use. This is especially relevant for Domain III. The consultation material is due for issue by September 2024 at the latest, with a consultation period of eight weeks.

14. Having regard to the points raised by respondents, the IASAB will prepare final material for application in the UK public sector together with guidance on transition. Subject to approval by the Relevant Internal Audit Standards Setters (including Treasury, CIPFA and others), these will be issued later in 2024 to allow sufficient time for preparation for implementation. The effective date of the new material developed by IASAB will be 1 April 2025, to align with requirements for annual opinions and other relevant aspects of UK public sector governance which line up with the financial year. Until then, the existing PSIAS based on the old International Professional Practices Framework and enshrined in the Audit and Account Regulations 2015 will continue to apply.

15. The PSIAS require an External Quality Assessment (EQA) to be completed every five years, and this continues to be a requirement of the GIAS. Those local authorities with an EQA due in 2024 must complete these prior to the GIAS implementation date of 9 January 2025 and can request an additional readiness assessment against the new GIAS. Those with an EQA date due in 2025 can opt to bring this forward for conduct under the existing PSIAS on the grounds outlined or keep to the planned date but must have completed sufficient engagements under the new standards prior to being assessed. The next SIAS EQA is due in July 2026, thereby providing sufficient time to embed and evidence compliance with the new standards.

Actions and Next Steps

16. SIAS have, and will continue to, participate in consultation around the GIAS.
17. We have been attending professional body (Chartered IIA, CIPFA) and network (Chief Auditors Network, HCCIAG, LAG) webinars, training, and discussions to make sure we learn from colleagues and understand what is proposed, timeframes, the implications for SIAS and how we ensure we conform with the GIAS.
18. We have reviewed guidance and template documents available on the Chartered IIA member web pages and are working through the GIAS self-assessment tools available from the professional body to identify gaps, actions and exceptions.
19. As noted at paragraph 10, there are not a significant number of requirements for SIAS to implement from scratch and most of the work relates to revisiting and updating (where necessary) our documentation, processes, procedures, approaches, and methodologies to ensure that they conform with the GIAS. We have sought to link this as closely as possible to the normal delivery and reporting cycles to the SIAS Board and partner Audit Committees. To this end, partner Audit Committees have already received our updated and revised Internal Audit Mandate and Internal Audit Charter for approval in the May / June reporting cycle.
20. We will report on implementation and conformance with the GIAS, including areas of deliberate non-conformance, to the SIAS Board and our partner Audit Committees as part of our annual self-assessment accompanying the annual assurance opinion and our Internal Audit Charter. This forms part of the May / June Audit Committee cycle. We will inform the SIAS Board and partner Audit Committees should any material impediments to implementation arise ahead of the key UK public sector implementation date of 1 April 2025.