

# Cheltenham Borough Council

## Audit, Compliance and Governance Committee – 17 April 2024

### Internal Audit Progress Report

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**Accountable member:**

Councillor Peter Jeffries, Cabinet Member for Finance and Assets

**Accountable officer:**

Paul Jones, Executive Director – Finance, Assets and Regeneration

**Accountable scrutiny committee:**

None

**Ward(s) affected:**

N/A

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**Key/Significant Decision:**

No

**Executive summary:**

The Council must ensure that it has sound systems of internal control that facilitate the effective management of all the Council's functions. The work delivered by SWAP Internal Audit Services (SWAP), the Council's internal audit service, is one of the control assurance sources available to the Audit, Compliance and Governance Committee, the Executive Leadership Team and Service Leadership Team and supports the work of the external auditor.

The Annual Internal Audit Opinion presented to the Audit, Compliance and Governance Committee provides an overall assurance opinion at the end of the financial year. This Internal Audit Progress Report, however, is designed to give the Audit, Compliance and Governance Committee the opportunity to comment on the work completed by the partnership and provide 'through the year' comment and assurances on the control environment.

**Recommendations:**

**The Audit, Compliance and Governance Committee considers the attached reports and makes comment on its content as necessary**

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### Implications

### 1.1. Financial implications

There are no financial implications arising from the report

**Signed off by:** Paul Jones, Deputy Chief Executive, Section 151 Officer  
[Paul.Jones@cheltenham.gov.uk](mailto:Paul.Jones@cheltenham.gov.uk)

### 1.2. Legal implications

There are no specific legal implications arising from the report and its recommendation.

Monitoring the implementation of Internal Audit recommendations assists the Council to minimise risk areas and thereby reduce the prospects of legal challenge.

**Signed off by:** One Legal, [legal.services@onelegal.org.uk](mailto:legal.services@onelegal.org.uk)

### 1.3. HR implications

There are no specific HR implications arising from the content of the report. The HR Team continue to work closely with CBC and SWAP to ensure that any HR related recommendations from audits are actioned.

**Signed off by:** Clare Jones, HR Business Partner, [Clare.Jones@Cheltenham.gov.uk](mailto:Clare.Jones@Cheltenham.gov.uk)

### 1.4. Environmental and climate change implications

None specific arising from the report agreed actions

**Signed off by:** Gemma Bell, Head of Finance (Deputy Section 151 Officer),  
[Gemma.Bell@cheltenham.gov.uk](mailto:Gemma.Bell@cheltenham.gov.uk)

### 1.5. Property/asset implications

There are no specific Property/Asset implications arising from the content of the report

**Signed off by:** Gemma Bell, Head of Finance (Deputy Section 151 Officer),  
[Gemma.Bell@cheltenham.gov.uk](mailto:Gemma.Bell@cheltenham.gov.uk)

### 1.6. Corporate policy framework implications

The Internal Audit Plan is aligned to our Corporate Priorities and provide assurance against the achievement of corporate policy.

**Signed off by:** Ann Wolstencroft, Head of Performance, Projects and Risk,  
[Ann.Wolstencroft@cheltenham.gov.uk](mailto:Ann.Wolstencroft@cheltenham.gov.uk)

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## 2. Promoting equality and reducing discrimination

No implications arising from the report agreed actions.

### **3. Performance management – monitoring and review**

Regular monitoring reports are provided to this Committee and, in the interim period regular meetings are held between Internal Audit and the Executive Director of Finance, Assets and Regeneration. New and emerging risks are discussed, and the impact of the recommendations made by Internal Audit are discussed.

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### **4. Background**

- 4.1. The Audit Plan for 2023/24 was approved by this Committee in April 2023. The role and responsibilities of Internal Audit reflect that it is there to help the organisation to achieve its objectives, part of the plan has been aligned to elements of this strategy. However, to inform the audit plan we have also considered other key documents, such as the Medium-Term Financial Strategy, change programme agendas and updates to the business plan, many of which contain risk assessments.
- 4.2. In order to satisfy the requirements of the Public Sector Internal Audit Standards (PSIAS) and to reflect changes within the Council, SWAP needs to focus upon areas where the organisation now requires assurance. This reinforces the requirement for Internal Audit to follow a more flexible and risk-based plan.
- 4.3. There is also a benefit to supporting the work of the External Auditor (Grant Thornton). This is in the form of financial and governance audits to support such activities as value for money.

### **5. Reasons for recommendations**

- 5.1. This report highlights the work completed by Internal Audit and provides comment on the assurances provided by this work.

### **6. Alternative options considered**

- 6.1. None

### **7. Consultation and feedback**

- 7.1. *None*

### **8. Key risks**

- 8.1. That weaknesses within the control framework, identified by the Internal Audit Activity, continue to threaten organisational objectives, if agreed actions are not implemented.
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#### **Report author:**

Lucy Cater, Head of Internal Audit

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#### **Appendices:**

Appendix A – Internal Audit Progress Report, April 2024

Appendix B – Open Agreed Actions and Summary of All Agreed Actions 2022/23 – 2023/24

