



South Kesteven District Council

Internal Audit Progress Report

29 November 2023

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1 Key messages

The Internal Audit Plan for 2023/24 is being presented to the Governance and Audit Committee at the 29 November 2023 meeting. We will work closely with management to deliver an internal audit programme which remains flexible and 'agile' to ensure it meets your needs in the current circumstances.

This report provides an update on progress against that plan and summarises the results of our work to date.



Audit dates for the 2023/24 Internal Audit Plan have been agreed with management and scoping meeting dates have also been agreed. All audits have been sufficiently resourced and are booked into our internal audit scheduling software. We are on track to deliver all audits during the current financial year to be able to provide our Head of Internal Audit Opinion



No reports have been issued as final which is in line with our planned timings outlined in Appendix A.



Two audit areas are to be confirmed with management; however, resources are held in the internal audit scheduling software between January – March 2024 to be able to deliver these when agreed.

Appendix A – Progress against the internal audit plan 2023/24

Assignment	Status / Opinion issued	Actions agreed			Target Audit and Governance Committee	Actual Audit and Governance Committee
		L	M	H		
Debtors and Debt Recovery	Fieldwork commencing 20 November 2023 – Scope Agreed				January 2024	-
Follow Up 1	Fieldwork commencing 27 November 2023 – Scope Agreed				January 2024	
Food Standards Agency	Fieldwork commencing 18 December 2023 – Scope Agreed				March 2024	-
Recruitment and Retention	Fieldwork commencing 8 January 2024 – Scoping Meeting Conducted				March 2024	-
Governance	Fieldwork commencing 8 January 2024 – Scope Agreed				March 2024	-
Purchasing and Creditors	Fieldwork commencing 29 January 2024 – Scoping Meeting Scheduled				March 2024	-
Cyber Treatment Plan	Fieldwork commencing 5 February 2024 – Scoping Meeting Conducted				March 2024	-
Payroll	Fieldwork commencing 19 February 2024 – Scoping Meeting Scheduled				May 2024	-
Risk Management	Fieldwork commencing 19 February 2024 – Scoping Meeting Scheduled				May 2024	-



Assignment	Status / Opinion issued	Actions agreed			Target Audit and Governance Committee	Actual Audit and Governance Committee
		L	M	H		
Section 106 Agreements	Fieldwork commencing 26 February 2024 – Scoping Meeting Scheduled				May 2024	-
Follow Up 2	Fieldwork commencing 26 February 2024 – Scoping Meeting Scheduled				May 2024	-
Audit TBC	Audit area to be confirmed. Resource available for delivery Jan – Mar 2024				May 2024	-
Audit TBC	Audit area to be confirmed. Resource available for delivery Jan – Mar 2024				May 2024	-



Appendix B – Other matters

Changes to the audit plan

Our approach to working with you is to respond to your changing assurance needs. By employing an 'agile' or a 'flexible' approach to our service delivery, we are able to change the focus of audits / audit delivery.

There have been no changes to the internal audit plan to report.

Quality assurance and continual improvement

To ensure that RSM remains compliant with the IIA standards and the financial services recommendations for Internal Audit we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews being used to inform the training needs of our audit teams.

The Quality Assurance Team is made up of; the Head of the Quality Assurance Department (FCA qualified) and an Associate Director (FCCA qualified), with support from other team members across the department.

This is in addition to any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments.

Post assignment surveys

We are committed to delivering an excellent client experience every time we work with you. Your feedback helps us to improve the quality of the service we deliver to you.

Currently, following the completion of each product we deliver we attached a brief survey for the client lead to complete.

We would like to give you the opportunity to consider how frequently you receive these feedback requests; and whether the current format works. Options available are:

- After each review (current option).
- Monthly / quarterly / annual feedback request.
- Executive lead only, or executive lead and key team members.

Appendix C - Key performance indicators (KPIs)

	Delivery			Quality		
	Target	Actual	Notes (ref)	Target	Actual	Notes (ref)
Audits commenced in line with original timescales	Yes	Yes	*	Conformance with PSIAS and IIA Standards	Yes	Yes
Draft reports issued within 10 days of debrief meeting	10 days	N/A		Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	Yes
Management responses received within 10 days of draft report	10 days	N/A		Response time for all general enquiries for assistance	2 working days	2 working days
Final report issued within 3 days of management response	3 days	N/A		Response for emergencies and potential fraud	1 working day	N/A

Notes

* This takes into account changes agreed by management and the Governance and Audit Committee during the year. Through employing an 'agile' or a 'flexible' approach to our service delivery we are able to respond to your assurance needs.



For more information contact

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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of South Kesteven District Council, and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM UK Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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