



# Audit Committee



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| <b>Report for:</b>   | Audit Committee  |
| <b>Title of report:</b>  | Summary Internal Controls Assurance (SICA) report                                      |
| <b>Date:</b>   | 9 <sup>th</sup> November 2022  |
| <b>Report on behalf of:</b>  | Councillor Graeme Elliot, Portfolio Holder for Corporate Services                      |
| <b>Part:</b>   | I  |
| <b>If Part II, reason:</b>   | N/A  |
| <b>Appendices:</b>   | Appendix A- SICA Report<br>Appendix B- Assurance Review of Corporate Health and Safety |
| <b>Background papers:</b>  | None.  |
| <b>Glossary of acronyms and any other abbreviations used in this report:</b> | None.  |

## Report Author / Responsible Officer

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| <b>Corporate Priorities</b>                  | Ensuring economic growth and prosperity<br>Ensuring efficient, effective and modern service delivery  |
| <b>Wards affected</b>                        | All   |
| <b>Purpose of the report:</b>                | 1. To provide committee with an overview of the SICA Report, attached at Appendix A.  |
| <b>Recommendation to the decision maker:</b> | 1. Note the final internal audit reports issued for the following services: <ul style="list-style-type: none"><li>• Corporate Health and Safety</li><li>• Commercial Asset Management</li><li>• Payroll</li></ul> |

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|   | <ul style="list-style-type: none"> <li>• Housing Benefit Arrears</li> <li>• Housing Allocation and Homelessness</li> </ul> <p>2. Note position on outstanding internal audit recommendations at section 3 below.</p> |
| <b>Period for post policy/project review:</b> | N/A  |

## 1 Background

Attached at Appendix A is the latest SICA report. The report will be presented at Audit Committee by the Council's internal auditors, TIAA. The SICA report provides Audit Committee with an update on governance, risk and internal control arrangements for the Council.

## 2 Internal audits completed since the last SICA

The following audits have been completed since the last SICA was presented to Audit Committee in September:

- Corporate Health and Safety
- Commercial Asset Management
- Payroll
- Housing Benefit Arrears
- Housing Allocation and Homelessness

Summary reports and associated recommendations for each of the above are included in Appendix A SICA. A full copy of the Corporate Health and Safety report is attached at Appendix B to this report as this review has 'Limited' assurance.

## 3 Summary of outstanding internal audit recommendations

The SICA provides details of all outstanding recommendations arising from internal audits, including those where the due date has not yet passed.

As at 28<sup>th</sup> October 2022 there are 47 outstanding priority 1 and 2 recommendations. Of these 21 are implemented, but subject to officer providing supporting evidence to TIAA for review. The remaining 26 recommendations include 22 outstanding and 4 not yet due.

The Follow Up table at the end of the SICA report provides details of all outstanding recommendations (including those marked an implemented but subject to TIAA receiving suitable supporting information).

Implementation of all audit recommendations is monitored on a regular basis. An exercise will be taken to ensure all outstanding recommendations where the due date has passed are implemented as a priority.

## 4 Conclusion

The SICA presented at Appendix A provides details of all internal audits completed since the September Audit Committee meeting. It also provides a summary of outstanding internal audit recommendations.