

LONDON BOROUGH OF CROYDON

REPORT:	Audit and Governance Committee	
DATE OF DECISION	30 November 2023	
REPORT TITLE:	Committee Assurance Mapping	
CORPORATE DIRECTOR / DIRECTOR:	Jane West, Corporate Director of Resources and S151 Officer	
LEAD OFFICER:	Dave Phillips, Head of Internal Audit Dave.Phillips@croydon.gov.uk	
LEAD MEMBER:	Cllr Jason Cummings	
KEY DECISION? [Insert Ref. Number if a Key Decision]	No	REASON: N/a
CONTAINS EXEMPT INFORMATION?	No	Public
WARDS AFFECTED:	N/a	

1. SUMMARY OF REPORT

1.1 This report details the results of the mapping of the Committee's terms of reference to the different sources of assurance that it receives.

2. RECOMMENDATION

2.1 The Audit and Governance Committee is asked to:

- Note results of the mapping of the Committee's terms of reference to the different sources of assurance that it receives and to use this to inform the Committee's forward plan.
- Agree that going forward, the assurance mapping document be reviewed at each Committee meeting alongside the forward plan.

3. REASONS FOR RECOMMENDATION

3.1 The Council's constitution, Part 3 Responsibility for Functions, includes the terms of reference for the Audit and Governance Committee. This defines the purpose of the Committee. In order for the Committee to properly discharge its purpose

it needs to obtain relevant assurances. The assurance mapping conducted will help the Committee detect any gaps in the assurances it is obtaining.

4. BACKGROUND AND DETAILS

- 4.1** Appendix 1 is the Committee's terms of reference, extracted from the Councils Constitution as approved 31st August 2023, mapped against the different sources of assurance that the Committee receives.
- 4.2** The initial mapping was conducted by the Head of Internal Audit, before being shared with the respective Committee members for their comments and input.
- 4.3** It is intended that the document be the Committee's own document and for that purpose members should feel comfortable with the document and its contents and are encouraged to challenge and add to it.
- 4.4** In order to keep the mapping current, it will need to be regularly reviewed and it is proposed that this occurs at each Committee meeting alongside the forward plan.

4.5 FINANCE IMPLICATIONS

- 4.5.1** The fixed price for the Internal Audit Contract is £0.365m for 2023/24 and there is adequate provision within the budget. The Finance team will need to ensure recommendations flagged by the internal audit are implemented to build a robust and efficient finance function.
- 4.5.2** In light of the recent financial challenges faced by the Council the finance function is engaging with Internal Audit to ensure the Council acts upon its recommendations to improve financial management and value for money.
- 4.5.3** Comments approved by Lesley Shields, Head of Finance for Assistant Chief Executive and Resources on behalf of the Director of Finance. 15/11/23

4.6 LEGAL IMPLICATIONS

- 4.6.1** The Head of Litigation & Corporate Law comments on behalf of the Director of Legal Services and Monitoring Officer that the Council should be taking steps to improve the Assurance level within the Council.
- 4.6.2** Information provided in this report is necessary to demonstrate the Council's compliance with requirements imposed by Regulation 5 of the Accounts and Audit Regulations 2015. The Council is required to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes taking into account public sector internal auditing standards or guidance.

4.6.3 The Committee should also note the Council are under a duty (s3(1) Local Government Act 1999) as a best value authority to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

4.6.4 When undertaking its Audit functions this Committee's role includes the following responsibilities:

- Oversee internal and external audit, helping to ensure that efficient and effective assurance arrangements are in place
- To review (but not direct) internal audit's risk-based strategy, plan and resource requirements
- To review summary internal audit reports and the main issues arising and seek assurance that action has been taken where necessary
- To receive reports outlining the action taken where the head of internal audit has concluded that management has accepted a level of risk that may be unacceptable to the authority or there are concerns about progress with the implementation of agreed actions.

4.6.5 In considering the recommendation in this report the Committee should have regard to the Council's overall governance and financial position.

4.6.6 The contents of this report, and of the Internal Audit Report 1st April 2023 to 31 October 2023 should be carefully considered, in particular in relation to those Audits where the Assurance Level is Limited, and in relation to the implementation of recommendations.

4.6.7 Approved by: Sandra Herbert, Head of Litigation & Corporate Law, on behalf of the Director of Legal Services and Monitoring Officer.

4.7 HUMAN RESOURCES IMPLICATIONS

4.7.1 There are no immediate HR impacts arising from this report for Council employees or staff. Should any issues arise, these will be managed through the Council's relevant HR policies and procedures.

4.7.2 Approved by Gillian Bevan, Head of HR Resources and Assistant Chief Executives on behalf of the Chief People Officer (09/02/2023)

4.8 EQUALITIES IMPLICATIONS

4.8.1 The Council is required to comply with the Public Sector Equality Duty [PSED], as set out in the Equality Act 2010. The PSED requires the Council to have due regard to the need to:

eliminate discrimination,

equality of opportunity and

good relations between different people when carrying out their activities.

Failure to meet these requirements may result in the Council being exposed to costly, time consuming and reputation-damaging legal challenges.

4.8.2 When Internal Audit is progressing the Annual Audit Plan or individual audit programmes the impacts of the issues above are considered depending on the nature of the area of service being reviewed. Issues relating to these impacts would be reflected in the audit reports and recommendations.

4.8.3 Comments approved by Naseer Ahmad on behalf of the Equalities Manager. (Date 15/11/2023)

5. APPENDICES

5.1 Appendix 1 – Committee Assurance Mapping.

6. BACKGROUND DOCUMENTS

6.1 None

7. URGENCY

7.1 There is none.