

Internal Audit of the ASU



ACCESS Joint Committee

Date: 7 March 2022

Report by: Officer Working Group

Subject:	Internal Audit of the ASU
Purpose of the Report:	To provide an update to the Joint Committee on proposed course of action.
Recommendations:	The Committee is asked to note the matters highlighted within the report.
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Reasons why this report is not for publication

This report is not for publication as it contains exempt information within Paragraph 3 of Part 1 of Schedule 12A to the Local Government Act 1972, being information relating to the financial or business affairs of any particular person (including the Authority holding the information).

1. Background

- 1.1 Essex County Council (ECC) acts as Host Authority for the ACCESS pool.
- 1.2 An element of ECC's Internal Audit programme includes an investigation to assess whether the ACCESS Support Unit (ASU) is effectively fulfilling its responsibilities to the ACCESS pool and, by extension, give assurance that the Authority is fulfilling its responsibilities as Accountable Body for the ASU.
- 1.3 An initial audit was conducted during the summer of 2020, with a final report completed in November 2020 and presented to the Joint Committee at your virtual meeting on 13 January 2021.
- 1.4 The opinion given by the auditor at that time was one of 'Good Assurance', the highest rating available, with no issues raised and a single recommendation to complete specific governance matters.
- 1.5 It was agreed that Internal Auditors from the ACCESS Authorities would be invited to contribute to the structure of the follow-up audit scheduled for the summer of 2021.

2. 2021 Audit

- 2.1 The Authorities' Internal Auditors were invited to contribute to the Terms of Reference for the 2021 audit. This document is included as *Annex A*.
- 2.2 The audit commenced on 6 August 2021 and the ASU provided the evidences and explanations sought in the discovery document. Following initial feedback, the ASU engaged in structured dialogue throughout the duration of the three-month inspection.
- 2.3 A draft report was issued to the ASU on 18 October 2021. This contained a single recommendation covering a number of points relating to best practice in respect of the new Risk Management assessment and reporting process that was introduced to Members at the Joint Committee meeting on 25 June 2021.
- 2.4 The ASU agreed to implement these by 28 February 2022 and had achieved this to the satisfaction of the Auditor by the time that the final report was published on 2 December 2021. This document is included as *Annex B*. It was shared with the OWG on 10 February 2021 and the s151 officers on 18 February 2021.
- 2.5 The opinion given by the auditor was again one of 'Good Assurance'.

3. Recommendations

- 3.1 The Committee is asked to note the matters highlighted within the report