

Internal Audit of the ASU



ACCESS Joint Committee

Date: 10 June 2024

Report by: ASU Director

Subject:	Internal Audit of the ASU
Purpose of the Report:	To provide an update to the Joint Committee on the Internal Audit of the ASU.
Recommendations:	The Committee is asked to note the matters highlighted within the report.
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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 Previous initial audits conducted in 2020/21, 2021/22, and 2022/23 were reported to the Joint Committee, and resulted in an opinion of 'Good Assurance', the highest rating available.

2. 2023/24 Audit

- 2.1 The Authorities' Internal Auditors were invited to contribute to the Terms of Reference for the 2023/24 audit. This document is included as *Annex A*.
- 2.2 The audit commenced in Autumn 2023 and the ASU provided the evidence and explanations throughout the duration of the field work and report stage.
- 2.3 The final report was published in May 2024. This document is included as *Annex B*. It was shared with the OWG on 9 May 2024 and the s151 Officers on 17 May 2024.
- 2.4 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.