



REPORT TO: AUDIT AND SCRUTINY COMMITTEE ON 15 DECEMBER 2021

SUBJECT: REPORT ON THE WORK OF THE INTERNAL AUDIT SECTION IN THE PERIOD FROM 1 NOVEMBER 2021 TO 15 DECEMBER 2021

BY: DEPUTE CHIEF EXECUTIVE (EDUCATION, COMMUNITIES AND ORGANISATIONAL DEVELOPMENT)

1. REASON FOR REPORT

- 1.1 The report advises Committee on the work of the Internal Audit Section for the period from 1 November 2021 to 15 December 2021.
- 1.2 This report is submitted to Committee in terms of Section III (2) and (7) of the Council's Scheme of Administration relating to consideration of reports from the council's Internal Auditor and monitoring delivery of the audit service carried out by internal audit.

2. RECOMMENDATION

- 2.1 **That Committee consider the contents of this report, seeks clarification on any points noted and otherwise notes the report.**

3. BACKGROUND

- 3.1 This report provides details of the internal audit work concluded during the period 1 November 2021 to 15 December 2021.

Core Financial Systems-Housing Benefits - Rent Rebates and Rent Allowances

- 3.2 An annual input on the grounds of materiality alone is a review of the Housing Benefits Subsidy. The council pays approximately £14 million annually, the bulk of which is funded by the Department of Work and Pensions. Certification is required as to the accuracy of the amount claimed, and this requires detailed testing of a sample of claims. The external auditor undertakes the certification but relies in large part on Internal Audit to complete this work. The executive summary for this project is given in **Appendix 1**.

4. SUMMARY OF IMPLICATIONS

(a) Corporate Plan and 10 Year Plan (Local Outcome Improvement Plan (LOIP))

Internal audit work supports good governance and the delivery of efficient services.

(b) Policy and Legal

No implications.

(c) Financial Implications

No implications directly arising from this report.

(d) Risk Implications

The independent review of selected systems and procedures mitigates the risks associated with inadequate or ineffective control procedures.

(e) Staffing Implications

No implications.

(f) Property

No implications.

(g) Equalities/ Socio Economic Impacts

No implications.

(h) Consultations

There have been no direct consultations during the preparation of this report.

5. CONCLUSION

- 5.1 This report provides Committee with a summary of findings arising from an audit project completed during the review period.**

Author of Report:	Dafydd Lewis, Senior Auditor
Background Papers:	Internal audit files
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