



## Report title: Internal Audit Action Tracker and information reported to PARC

To: Audit and Governance Committee

Meeting Date: 24 March 2023

From: Chris Bolton  
Head of Programme Management Office

Key decision: No

Recommendations: The Audit and Governance Committee is recommended to:

- a) Note the progress on the Internal Audit Action Tracker and information reported to the Performance & Risk Committee

Voting arrangements: A simple majority of all Members present and voting

### 1. Purpose

- 1.1 The purpose of this paper is to note the progress on the Internal Audit Action Tracker and information reported to the Performance & Risk Committee.

### 2. Background

- 2.1 The action tracker collates the agreed actions from the various RSM audits and provides a status and progress update against each action.
- 2.2 In September 2022 the CPCA Programme Office took ownership over the updating of the tracker and reviewing progress. Progress has been reported to the Performance & Risk Committee (PARC) as a standing item which takes place monthly.
- 2.3 Audit & Governance Committee in January 2023 asked officers to bring a paper to the next meeting of the Committee outlining the information that goes to PARC, and to include the internal audit action tracker. This tracker is in appendix 1 and an update on progress is in section 3 of this paper.

### 3. Progress

- 3.1 In total we have 106 actions on the tracker, with 94 completed. Of these 12 remaining, 4 are overdue and 8 are to be actioned at a future date.
- 3.2 There has been good progress since September 2022 with over 50 actions completed.
- 3.3 The 4 overdue actions are within the following audits with an update underneath:

- Risk Management Pathfinder

These will be completed in the next couple of months. A Risk Appetite session has been organised with the Executive Team and following this a Risk Appetite Statement will be developed. A Risk Management Framework is also being drafted and will be going to June Audit & Governance Committee and July CPCA Board for approval. This will resolve the other audit action on new reporting formats, including how we report to the Audit & Governance Committee. Risk reporting training will also take place on 24 March.

- Subsidiary Company Governance

One of the subsidiary company governance actions will be complete once we receive an updated business plan from PropCo1 and PropCo2. This action is overdue from February 2023 and PropCo have been made aware of the need to resolve this in a timely manner. The other action on establishing a clear governance, reporting and oversight structure for its existing subsidiary companies will be completed following Stakeholder Board which is due to take place by the end of March.

- 3.4 The 8 future actions are within the following audits. Work is progressing well to ensure these are actioned on time:
- Community Land Trust (Due End of March 2023)
  - Data Protection – Deep Dive (Due End of May 2023)
  - Payroll (Due End of March 2023)

### 4. Financial Implications

- 4.1 There are no financial implications.

### 5. Legal Implications

- 5.1 The CPCA undertakes a large amount of project management and there is a necessity to ensure that there is an ongoing drive to improve standards and to strengthen areas where required. The management of projects should be as efficient as possible. This includes the project management as well as the governance, decision making and assurance. To avoid the CPCA from falling behind on any outstanding actions, the CPCA should ensure there is adequate resourcing for the PMO function and governance function.

- 5.2 Whilst there is no statutory duty to report regularly to Members on the CPCA's performance, however, as a best value authority under the Local Government Act 1999, the Council has a statutory duty to secure continuous improvement in the way in which its functions are exercised having regard to a combination of economy, efficiency and effectiveness. Regular reporting of performance can assist the CPCA to demonstrate best value. Such a report can also inform Members of how the CPCA is delivering on its key objectives and hold Officers to account and steer improvement activity where necessary.

## 6. Appendices

- 6.1 Appendix 1: Internal Audit Action Tracker