

## Regulatory and Other Committee

### Open Report on behalf of David O'Connor, Executive Director Performance and Governance

Report to:	<b>Audit Committee</b>
Date:	<b>31 March 2014</b>
Subject:	<b>Combined Assurance Status Reports</b>

#### Summary:

The aim of this report is to provide the Audit Committee with an insight on the assurances across all the Councils critical services, key risks and projects.

#### Recommendation(s):

That the Committee:

Notes the current status of the Executive Directors' assurance regime and makes recommendations on any further scrutiny requirements or actions.

#### Background

1. These reports aim to provide an insight (snapshot) on what assurances are currently in place on areas of the business that matter most ie.  
  
'have a significant impact on the delivery of our priorities or whose failure could result in significant damage to our reputation, financial loss or impact on people'
2. The combined assurance gives an overview of assurance provided across the whole Council – not just those from Internal Audit – making it possible to identify where assurances are present, their source, and where there are potential assurance 'unknowns or gaps'.
3. Internal Audit have triangulated information to help ensure that it 'stacks up' and applied some constructive challenge on the assurance opinions being given **but** as accountability rests with management it is senior managers views that have determined the overall assurance status. This is in line with a control environment that promotes a culture where we:
  - take what we have been told on trust
  - encourages accountability with those responsible for managing the service
  - provide some independent challenge / insight where appropriate.

4. The detailed Combined Assurance Status Report for can be found in the Appendices.
5. The Committee is requested to consider the reports and the adequacy of the assurances given and any improvement actions.

### **Conclusion**

6. Overall there is a high level of positive assurance on our critical systems, key risks and projects.
7. Where concerns have been raised these have been addressed within the suggested next steps section of the report.
8. The information obtained from the combined assurance model will:
  - inform the Council's Annual Governance Statement 2014
  - streamline and avoid duplication of effort where assurance can be drawn from a third party or other sources
  - inform the Internal Audit Strategy.
  - help focus the Internal Annual Audit Plan by identifying where more independent assurance is required based on significance and risk of the activity – leveraging assurance from other sources where they can. Internal Audit continues to have the right to conduct its own assurance activity freely and independently in order to meets its role and remit. However, if they need to provide assurance through their work plans then the reasons will be clearly understood by the Management Board and Audit Committee.
  - inform the Head of Audit annual audit opinion 2014.

### **Consultation**

#### **a) Policy Proofing Actions Required**

N/A

### **Appendices**

These are listed below and attached at the back of the report	
Appendix A	Combined Assurance Status Report - Public Health
Appendix B	Combined Assurance Status Report - Adult Care – To Follow
Appendix C	Combined Assurance Status Report - Performance & Governance – To Follow

## **Background Papers**

No background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.

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