Report title	**Summary Internal Controls Assurance (SICA) report, completed audits and outstanding recommendations**
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Department	TIAA
Exempt	No

Purpose of report:

For information

Synopsis of report:

To present an update on TIAA's audit programme for 2023/2024, completed audits and outstanding recommendations

1.   Context and background of report

1.1   Attached at Appendix 'A' is the most recent Summary Internal Controls Assurance (SICA) report, as at 6 March 2024.

2.   Report

2.1   The report identifies three audits which have been completed since the last meeting. These were in respect of Payroll (Sunstantial), Key Financial Controls (Reasonable) and Meals at Home (Limited Assurance).

2.2   There is one audit due to commence for Commercial Property and the following audits are in progress:

- Community Grants
- ICT – Virtual cloud based approach to DR
- Key Revenues Controls
- Main Accounting
- Treasury Management
- Safeguarding

There are two audits at draft report stage. These are for Procurement/Contracts and Risk Management.

2.3   There is one outstanding recommendation relating to Information Governance which will shortly reach its revised target implementation date.

3.   Resource implications/Value for Money (where applicable)

3.1   The audit service is budgeted for in the Council's annual budgets, with a small
        contingency to cover unforeseen audits.

4.   Legal and Equality implications

4.1   None identified.

5.   Background papers

        Relevant Internal Audit working files and reports.

6.   Appendices

        Appendix 'A' SICA report etc