

<b>Report title</b>	<b>Summary Internal Controls Assurance (SICA) Report, Depot Assurance report and Outstanding recommendations</b>
<b>Report author</b>	Philip Lazenby, Director of Audit
<b>Department</b>	TIAA
<b>Exempt</b>	No

**Purpose of report:**  
**For Information**

**Synopsis of report:**  
**To present an update on TIAA’s audit programme for 2023/2024**

**Recommendation(s):**  
**None. This report is for information**

**1. Context and background of report**

1.1 Attached at Appendix ‘A’ is the most recent Summary Internal Controls Assurance (SICA) Report, as at 11 January 2024.

**2. Report**

2.1 The report identifies one audit which has been completed since the last meeting. This is for the Council’s Depot. This was judged as ‘substantial’ with two routine recommendations.

2.2 The SICA contains the entire report for Depot which is the report Officers from TIAA will be presenting. In addition there is the latest update for follow up (p 12) and ICT follow up (starting on p13) and which is included in its entirety. The root cause indicators are all satisfactory with no upward or downward trends.

2.3 The following audits are in progress:

- Procurement
- Community Grants
- Key Financial Controls
- Safeguarding
- Payroll (approved for issuance as a Draft Report)

Data Quality is approved for issuance as a Final Report.

Further details can be found in the Appendix (in Appendix C).

**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.

**5. Background papers**

Relevant Internal Audit working files and reports.

**6. Appendices**

Appendix 'A' SICA report