



**East Midlands Shared Services Joint Committee
16 September 2024**

Subject:	East Midlands Shared Services – Internal Audit Update	
Corporate Director(s) / Director(s):	Ross Brown – Corporate Director of Finance and Resources (Section 151 Officer), Nottingham City Council (NCC) Simone Hines – Assistant Director of Finance, Strategic Property and Commissioning, Leicestershire County Council (LCC)	
Portfolio Holder(s):	Councillor Linda Woodings	
Report author and contact details:	Rajeev Dasgupta – Interim Head of Audit & Risk	
Other colleagues who have provided input:	John Slater - Group Assurance & Audit Governance Manager Shabana Kausar – Director of Finance (Deputy Section 151 Officer)	
Key Decision	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Subject to call-in <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Total value of the decision: N/A		
Section 151 Officer expenditure approval Has any NCC spend been approved by the Section 151 Officer? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/a Spend Control Board approval reference number:		
Date of consultation with Portfolio Holder(s): Scheduled ahead of the meeting on 16 September 2024		
Summary of issues (including benefits to citizens/service users): The report provides the Joint Committee with an update on East Midlands Shared Service (EMSS) 2023/24 Internal Audits, including the Interim Head of Audit & Risk’s annual opinion, and seeks approval for the 2024/25 EMSS Audit Plan.		
Exempt information: None		
Recommendation(s):		

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| <p>1. Note the completion of the audit plan for 2023/24 (Appendix 1, paragraph 8), the Interim Head of Audit & Risk's opinion (Appendix 1, paragraphs 9-12), and the rationale and explanation for the opinion.</p> |
| <p>2. Approve the 2024/25 EMSS Audit Plan (Appendix 1, paragraphs 13-14).</p> |

1 Reasons for recommendations

- 1.1 To provide assurance to the Joint Committee that EMSS has appropriate audit arrangements in place.

2 Background (including outcomes of consultation)

- 2.1 EMSS managers are responsible for ensuring that proper standards of internal control operate within their organisation. NCC's Internal Audit service reviews these controls and gives an opinion in respect of the systems and processes put in place.
- 2.2 The Audit Plan is agreed annually and reported to LCC and NCC governance committees.
- 2.3 Reports in respect of all reviews are issued to the responsible colleagues within EMSS. These reports include agreed recommendations and the level of assurance that is drawn from the findings.

3 Internal Audit Update including Head of Audit & Risk opinion for 2023/24 and proposed audit plan for 2024/25

- 3.1 This is reported in Appendix 1.

4 Finance colleague comments (including implications and value for money/VAT)

- 4.1 Although there are no direct finance implications due to any decisions contained within this report it should be noted that through the current arrangement NCC will endeavour to absorb costs of providing internal audit provision to EMSS in 2024/25. If appropriate, NCC will engage with LCC to negotiate sharing of any additional costs relating to resourcing of the 2024/25 internal audit plan.

5 Legal and Procurement colleague comments (including risk management issues, and legal, Crime and Disorder Act and procurement implications)

- 5.1 None.

6 Social value considerations

- 6.1 Not applicable.

7 Equality Impact Assessment (EIA)

7.1 Has the equality impact of the proposals in this report been assessed?

No



7.2 EIAs are tools that help the Council make sure its policies, and the ways it carries out its functions, do what they are intended to do and for everybody. Although an EIA is not required at this time, one will be considered prior to any decisions being taken on new Internal Audit provision from 2025/26.

8 List of background papers relied upon in writing this report (not including published documents or confidential or exempt information)

8.1 EMSS Internal Audit Reports 2023/24

9 Published documents referred to in this report

9.1 Joint Committee IA updates 2023/24