



**PARTNERIAETH JOINT COMMITTEE
16 JULY 2024**

**PARTNERIAETH
ANNUAL INTERNAL AUDIT REPORT 2023-24**

PURPOSE:

To provide the Joint Committee with the findings from the 2023-24 Internal Audit review into Partneriaeth.

RECOMMENDATIONS / KEY DECISIONS REQUIRED:

That the Joint Committee reviews and endorses the findings and actions of the 2023-24 Internal Audit review into Partneriaeth as attached at Appendix A.

REASONS:

To provide assurance and highlight areas for improvement to the Joint Committee on the effectiveness of governance, internal control, risk management and financial management arrangements in place for Partneriaeth.

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EXECUTIVE SUMMARY
PARTNERIAETH JOINT COMMITTEE
16 JULY 2024

PARTNERIAETH
ANNUAL INTERNAL AUDIT REPORT 2023-24

BRIEF SUMMARY OF PURPOSE OF REPORT

An Internal Audit review of Partneriaeth has been carried out as agreed by the Partneriaeth Joint Committee on 06 October 2023.

The Internal Audit review aims to provide assurance that Partneriaeth has adequate governance, internal control, financial management and risk management arrangements in place, which are operating effectively and assisting it to achieve its objectives.

The Internal Audit Scope for 2023-24 covered the following key areas:

- Governance arrangements, including compliance with the Legal Agreement; Meeting Schedule, Forward Work Programme and Meeting Attendance; Code of Corporate Governance; and Decision Making Protocol and Record of Decisions.
- Business Plan, including Approval and Implementation; Business Plan Objectives and Costing; and Business Plan Monitoring Arrangements and Progress Reporting.
- Financial Management arrangements, including Budgetary Control and Monitoring; Use of Journals; and Financial Sustainability.
- Grant Management, including Arrangements for Utilisation, Monitoring and Management of Grant Funding retained by Partneriaeth.
- Risk Management arrangements, including Risk Register Monitoring and Risk Scoring Methodology

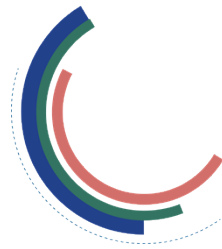
The Internal Audit report has determined an audit assurance rating of 'reasonable'; meaning that there is generally a sound system of governance, internal control, financial management and risk management in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

The report, attached at Appendix A, made three recommendations to strengthen existing arrangements currently in place. Management have accepted the recommendations, and these will be followed up by Internal Audit during 2024-24 to ensure that they have been implemented.

DETAILED REPORT ATTACHED?

YES





IMPLICATIONS

Policy, Crime & Disorder and Equalities NONE	Legal YES	Finance YES	Risk Management Issues YES	Staffing Implications YES
<p>1. Legal As outlined within the Annual Internal Audit Report 2023-24.</p> <p>2. Finance As outlined within the Annual Internal Audit Report 2023-24.</p> <p>3. Risk Management As outlined within the Annual Internal Audit Report 2023-24.</p>				

CONSULTATIONS

N/A

Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in the preparation of this report:
THESE ARE DETAILED BELOW

Title of Document	File Ref No.	Locations that the papers are available for public inspection
N/A	N/A	N/A