



Coventry City Council

# Public report

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**Report to**

Audit and Procurement Committee

24<sup>th</sup> June 2024

**Name of Cabinet Member:**

Cabinet Member for Policy and Leadership – Councillor G Duggins

**Director approving submission of the report:**

Director of Finance and Resources

**Ward(s) affected:**

City Wide

**Title:**

Internal Audit Annual Report 2023-24

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**Is this a key decision?**

No

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**Executive summary:**

This report to the Audit and Procurement Committee has two purposes:

- To summarise the Council's Internal Audit activity for the period April 2023 to March 2024 against the agreed Audit Plan for 2023-24 and the Public Sector Internal Audit Standards.
- To provide the Audit and Procurement Committee with the Chief Internal Auditor's opinion on the overall adequacy and effectiveness of Coventry City Council's risk management, internal control, and governance arrangements for the financial year 2023-24 (as documented in section 2.4 of the report).

**Recommendations:**

Audit and Procurement Committee is recommended to note and consider:

- 1) The performance of Internal Audit against the Audit Plan for 2023-24.

- 2) The results of the Quality Assurance and Improvement Programme and the Chief Internal Auditor's statement on conformance with the Public Sector Internal Audit Standards.
- 3) The summary findings of key audit reviews (attached at Appendix two to the report) that have not already been reported to Audit and Procurement Committee during municipal year 2023-24 and which are relevant to the opinion on the overall adequacy and effectiveness of Coventry City Council's internal control environment.
- 4) The opinion of the Chief Internal Auditor on the overall adequacy and effectiveness of Coventry City Council's risk management, internal control, and governance arrangements.

**List of Appendices included:**

Appendix One – Internal Audit Reviews Completed in 2023-2024  
Appendix Two - Summary Findings from Key Audit Reports

**Background papers:**

None

**Other useful documents:**

Internal Audit Plan 2023-24 – Quarter Three Progress Report  
<https://edemocracy.coventry.gov.uk/ieListDocuments.aspx?CIId=553&MIId=13050&Ver=4>

**Has it or will it be considered by scrutiny?**

No other scrutiny consideration other than the Audit and Procurement Committee.

**Has it, or will it be considered by any other council committee, advisory panel or other body?**

No

**Will this report go to Council?**

No

## **Report title: Internal Audit Annual Report 2023-24**

### **1. Context (or background)**

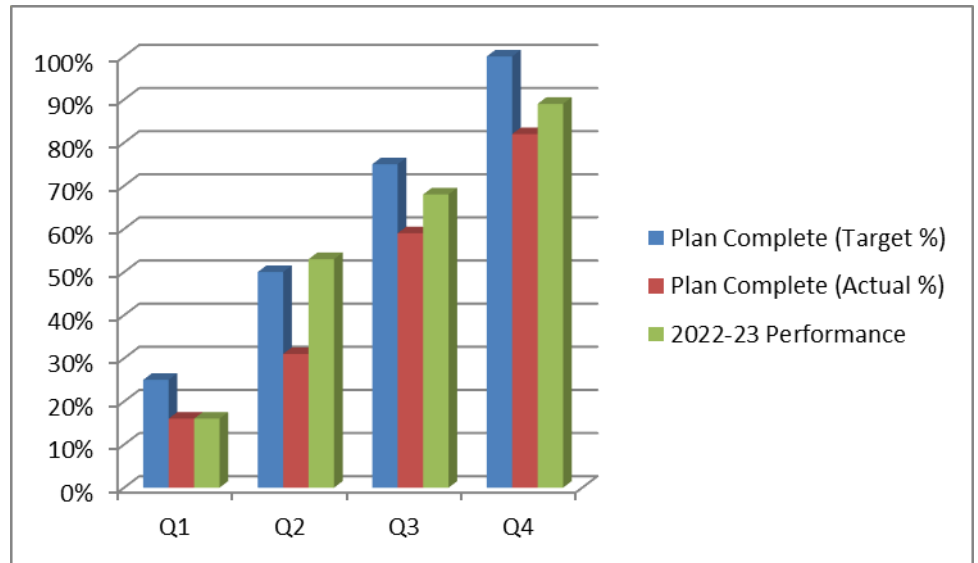
- 1.1 The Audit and Procurement Committee approved the Council's Internal Audit Plan for 2023-24 at its meeting on 24<sup>th</sup> July 2023. During the last financial year, the Committee received progress reports summarising completed audit activity in December 2023 and March 2024.
- 1.2 This report details the performance of the Internal Audit Service against the Plan for 2023-24, which is presented in order for the Audit and Procurement Committee to discharge its responsibility, as reflected in its term of reference - "To consider the Head of Internal Audit's Annual Report and Opinion, and a summary of internal audit activities (actual and proposed) and the level of assurance given within the Annual Governance Statement incorporated in the Annual Accounts".
- 1.3 The report is split into the following sections:
- Assessment of the performance of the Internal Audit Service against its key targets.
  - The results of the Quality Assurance and Improvement Programme and the Chief Internal Auditor's statement on conformance with the Public Sector Internal Audit Standards.
  - A summary of the audit activity in 2023-24 and highlighting issues that have not been reported to the Audit and Procurement Committee previously and are relevant to the overall opinion.
  - The Chief Internal Auditor's opinion on the overall adequacy and effectiveness of Coventry City Council's risk management, internal control and governance arrangements.

### **2. Options considered and recommended proposal**

#### **2.1 Performance of the Internal Audit Service**

- 2.1.1 The key target for the Internal Audit Service is to complete 90% of its agreed work plan by 31<sup>st</sup> March 2024. Whilst the plan was originally developed on the basis of an estimate of 480 available audit days, this was subsequently amended to 400 days following long term unplanned absence in the Service. This change was reported to the Audit and Procurement Committee in March 2024. As a result, the performance of the Service has been assessed against the revised audit plan of 400 days. As illustrated by the chart overleaf, the Service delivered 82% of this plan.

**Chart One: Performance of Internal Audit 2023-24**



Whilst it is recognised that performance is slightly below target, it is not viewed that this materially impacts on the ability to provide an annual audit opinion. Of the nine audits which formed part of the 2023-24 audit plan, and which were not completed by the end of March 2024, two have now been finalised, one is at draft report stage and the remaining six are ongoing / have been rescheduled.

2.1.2 In addition to the delivery of the Plan, the Service has a number of other key performance indicators (KPIs) which underpin its delivery. These KPIs are aimed at ensuring that the audit process is completed on a timely basis. The table below details the performance of Internal Audit for 2023-24, compared with performance in 2022-23. There are three areas where performance is below expectations. Whilst there are a number of reasons for this, for example the audit area was more complex than originally envisaged and has taken longer to complete than the original time estimated, ongoing monitoring of internal audit work and identifying opportunities for improvement remains a key focus for management, in line with the Public Sector Internal Audit Standards.

**Table One: KPIs for the Internal Audit Service**

Performance Measure	Target	Performance 2023-24	Performance 2022-23
<b>Planned Days Delivered</b>	100%	88%	96%
<b>Productive Time of Team</b> (% of work time spent on audit work)	90%	92%	91%

<b>Draft Report to Deadline</b> (Draft issued in line within two weeks of deadline)	80%	64%	60%
<b>Final Report to Deadline</b> (Final issued within two weeks of deadline)	80%	92%	92%
<b>Audits Delivered within Budget Days</b> (Where budget days have not been exceeded by more than 50%)	80%	54%	84%

2.1.3 The Public Sector Internal Audit Standards are based on the Global Internal Audit Standards. Following a review of the Global Standards by the Institute of Internal Auditors, a new set of standards will come into force in January 2025. As a result, the Internal Audit Service will be looking to develop a revised set of performance indicators which are aligned to the new standards. Work is currently ongoing to assess what performance measures will be required and further updates on this will be provided to the Audit and Procurement Committee in due course.

## 2.2 Quality Assurance Improvement Programme

2.2.1 The Public Sector Internal Audit Standards require that the Internal Audit Service develops and maintains a quality assurance and improvement programme that covers all aspects of the internal audit activity. In 2023-24, the Programme included the following:

- On-going supervision and review of audit work. This includes day-to-day supervision of audits, weekly performance management meetings and formal reviews of all completed work. All draft audit reports are subject to review by the Chief Internal Auditor.
- Review and update of the Service's internal self-assessment against the Public Sector Internal Audit Standards.
- An external assessment of the Service's conformance with the Standards through independent external validation of the self-assessment.
- Staff performance appraisals.

Specific improvement actions which have been delivered against the improvement plan in 2023-24 are:

- The external quality assessment of the Internal Audit Service's conformance with the Public Sector Internal Audit Standards has been undertaken.
- A formal mechanism for capturing customer feedback has been introduced.

2.2.2 In considering the results of the quality assurance and improvement programme, it has been concluded that the Internal Audit Service conforms with the Public Sector Internal Audit Standards, with no key areas of non-compliance. Where improvements have been identified, it is not considered that this materially impacts on the overall scope or operation of the internal audit activity.

2.2.3 Table two below details the current improvement plan for Internal Audit. Progress against these actions will be included in the next annual report to the Audit and Procurement Committee.

**Table Two: Internal Audit Improvement Plan**

	<b>Improvement Action</b>	<b>Responsible Officer</b>	<b>Timetable</b>
1	Identify Internal Audit’s contribution to the review of effectiveness of the control environment within the Internal Audit Charter	Chief Internal Auditor	June 2024
2	Confirm that the Internal Audit activity is organisationally independent within the Annual Internal Audit report	Chief Internal Auditor	June 2024
3	Require the Audit and Procurement Committee to approve the annual Internal Audit Plan.	Chief Internal Auditor	July 2024
4	Development and application of a data-analytics strategy	Chief Internal Auditor	March 2025
5	Review and update of the Internal Audit Manual	Chief Internal Auditor in-conjunction with the Internal Audit Service	March 2025
6	Development of an audit universe to support the audit planning process	Chief Internal Auditor	2025-26
7	Undertake a formal assurance mapping exercise	Chief Internal Auditor	2025-26
8	Complete a review of the structure of the Internal Audit Service	Chief Internal Auditor / Director of Finance and Resources	July 2024
9	As part of the audit planning process confirm that there are sufficient resources to deliver grant certification work in the context of the wider Audit Plan	Chief Internal Auditor	July 2024
10	Undertake a housekeeping exercise on retention of engagement records	Chief Internal Auditor in-conjunction with the Internal Audit Service	August 2024

## 2.3 Audit Activity 2023-24

2.3.1 Appendix One details the audit reviews that have been carried out in the financial year 2023-24 along with the level of assurance provided. Table three below provides definitions to support the level of assurance applied to audit reviews carried out by the Service.

**Table Three: Definitions of Assurance Levels**

<b>Assurance Opinion</b>	<b>What does this mean?</b>
<b>Significant</b>	There is an appropriate level of control for managing all the significant inherent risks within the system. Testing shows that the controls are being applied consistently and system objectives are being achieved efficiently, effectively and economically.
<b>Reasonable</b>	There are generally appropriate levels of control for managing the majority of the significant inherent risks within the system. Some control failings have been identified from the systems evaluation and testing that need to be corrected. The control failings do not put at risk achievement of the system's objectives.
<b>Limited</b>	There are weaknesses in the level of control for managing the significant inherent risks within the system. A number of control failings have been identified from the systems evaluation and testing. These failings show that the system is clearly at risk of not being able to meet its objectives and significant improvements are required to improve the adequacy and effectiveness of control.
<b>No</b>	There are major, fundamental weaknesses in the level of control for managing the significant inherent risks within the system. The weaknesses identified from the systems evaluation and testing are such that the system is open to substantial and significant error or abuse and is not capable of meeting its objectives.

2.3.2 **Other** – A summary of the findings of key audits that have not already been reported to the Committee during municipal year 2023-24 are included in Appendix Two to the report. In all cases, the relevant managers have agreed to address the issues raised in line with the timescale stated. These reviews will be followed up in due course and the outcome reported to the Audit and Procurement Committee.

2.3.3 **Follow up of Disclosures made in the Internal Audit Annual Report 2022-23** – In the 2022-23 Internal Audit Annual report no issues were identified for consideration in preparation of the Annual Governance Statement.

## 2.4 Annual Report - Opinion on the Overall Adequacy and Effectiveness of Coventry City Council's Risk Management, Internal Control and Governance Arrangements

2.4.1 The Public Sector Internal Audit Standards (PSIAS) highlights that a key responsibility of Internal Audit is to provide an annual internal audit opinion and report that can be used to inform the Annual Governance Statement. The opinion must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and internal control.

2.4.2 In providing the opinion, the Chief Internal Auditor confirms that the Internal Audit Service is organisationally independent. The Service reports functionally to the Audit and Procurement Committee and has an approved Internal Audit Charter which sets out the purpose, authority, responsibility and position of the Internal Audit Service within the Council.

2.4.3 **Audit Opinion / Disclosures** – In the Chief Internal Auditor's view, sufficient assurance has been obtained to form a reasonable conclusion on the adequacy and effectiveness of Coventry City Council's risk management, internal control, and governance arrangements. This takes into account the internal audit work performed during 2023-24 and other sources of assurance, specifically:

- The work of the Corporate Governance Steering Board of which the Chief Internal Auditor is a member of.
- The Corporate Risk Register.
- The findings of the Local Government Association's Corporate Peer Challenge which was undertaken in January 2024.

It is the Chief Internal Auditor's opinion that **reasonable assurance** can be provided that there is generally an effective and adequate framework of governance, risk management and internal control in place designed to meet the Council's objectives. This means that there is generally an appropriate level of control for managing the majority of the significant inherent risks to the Council's objectives to a reasonable level. Through Internal Audit work, actions are agreed to improve the governance, risk management and the internal control environment and assist the Council in achieving its objectives. A defined process exists within the Service to gain assurance that all actions agreed have been implemented on a timely basis.

In giving this opinion, assurance can never be absolute. It cannot eliminate all risk and cannot provide absolute assurance of effectiveness.

2.4.4 **Audit work undertaken** – Appendix One to the report details the audit reviews that have been carried out in the financial year 2023-24 along with the level of assurance provided. In considering the outcome of audit activity for 2023-24, an assessment is initially made of the number of 'limited' or 'no' assurance audits (as these require immediate improvements) in comparison with the results from the previous two years.



**Table Four: Comparison of Audit Assurance Levels**

<b>Financial Year</b>	<b>Number of Audits</b>	<b>Number of Audits With 'limited' or 'no' Assurance</b>	<b>Percentage of Audits with 'limited' or 'no' Assurance</b>
2023-24	42	6	14%
2022-23	56	3	5%
2021-22	47	2	4%

Whilst table four above indicates that the percentage of audits with “limited” or “no” assurance in 2023-24 is higher in comparison to the previous two years, other factors are also considered in the assessment of the control environment as part of forming the opinion. These include:

- The impact that the weaknesses identified have on the overall Council control environment.
- In 2021-22 and 2022-23 a higher number of grant audits and fact-finding reviews were undertaken, which may have impacted on the number of “limited” or “no” assurance audits in these years. Consequently, the increased number in 2023-24 is not necessarily in itself an indicator that the overall control environment has worsened.

As such, it has been assessed that the reasonable assurance opinion remains appropriate, based on the definitions of assurance in table three in section 2.3.1 of the report.

**2.4.5 Issues relevant to the preparation of the Annual Governance Statement** – In undertaking the assessment of the Council's arrangements, the Chief Internal Auditor has reviewed whether, in her opinion, there are any areas that need to be considered when the Council produces its Annual Governance Statement for 2023-24.

From a general point of view, whilst any audit where ‘limited’ or ‘no’ assurance was provided requires attention, an assessment is also made as to whether the review has a significant corporate impact and consequently needs to be considered in the producing the Annual Governance Statement, or whether the review is limited to specific working practices in service areas which do not have a wider bearing on the Council’s control environment.

For 2023-24, the following issues have been identified for consideration in preparation of the Annual Governance Statement:

- **Transparency Code** – This reflects the findings of a review of the Council’s arrangements for publishing data in accordance with the Local Government Transparency Code. The review highlighted that not all required data was being published and there was an opportunity to improve the accessibility of the data to the public.

- **Management compliance with key HR policies and procedures** – This reflects the findings of a number of reviews linked to compliance with HR policies and procedures, specifically pre-employment checks, enabling attendance and IR35 and recognition that the Council’s arrangements should be strengthened in light of the risks involved.

### **3. Results of consultation undertaken**

3.1 None

### **4. Timetable for implementing this decision**

4.1 There is no implementation timetable associated with this report, although the opinion of the Chief Internal Auditor on the adequacy of the Council's risk management, internal control and governance arrangements is a key source in the preparation of the Annual Governance Statement.

### **5. Comments from the Director of Finance and Resources and the Director of Law and Governance**

#### **5.1 Financial Implications**

There are no specific financial implications associated with this report. Internal audit work has clear and direct effects, through the recommendations made, to help improve value for money obtained, the probity and propriety of financial administration, and / or the management of operational risks.

#### **5.2 Legal implications**

The City Council is required by the Accounts and Audit Regulations 2015 to approve, and subsequently publish, the Annual Governance Statement alongside the Statement of Accounts. The opinion of the Chief Internal Auditor on the adequacy of the Council’s risk management, internal control and governance arrangements as included in the Annual Report is a key source in the preparation of the Annual Governance Statement. Reporting on progress regarding the delivery of the Annual Audit Plan ensures that the Council meets its statutory obligations in respect of maintaining an internal audit function and represents good governance.

### **6. Other implications**

6.1 **How will this contribute to achievement of the One Coventry Plan?**  
<https://www.coventry.gov.uk/strategies-plans-policies/one-coventry-plan>)

Internal Auditing is defined in the Public Sector Internal Audit Standards as “an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes”. As such the work of Internal Audit is directly linked to the Council’s key objectives /

priorities with specific focus agreed on an annual basis and reflected in the annual Internal Audit Plan.

## **6.2 How is risk being managed?**

In terms of risk management, there are two focuses:

- Internal Audit perspective – The main risks facing the Service are that the planned programme of audits is not completed, and that the quality of audit reviews fails to meet customer expectations. Both these risks are managed through defined processes (i.e., planning and quality assurance) within the Service, with the outcomes included in reports to the Audit and Procurement Committee. Delays in the delivery of individual audits could occur at the request of the customer, which could impact on the delivery of the plan. This risk is managed through on-going communication with customers to agree timing and identify issues at an early stage to allow for remedial action to be taken.
- Wider Council perspective - The key risk is that actions agreed in audit reports to improve the control environment and assist the Council in achieving its objectives are not implemented. To mitigate this risk, a defined process exists within the Service to gain assurance that all actions agreed have been implemented on a timely basis. Such assurance is reflected in reports to the Audit and Procurement Committee. Where progress has not been made, further action is agreed and overseen by the Audit and Procurement Committee to ensure action is taken.

## **6.3 What is the impact on the organisation?**

None

## **6.4 Equalities / EIA**

None

## **6.5 Implications for (or impact on) climate change and the environment**

No impact

## **6.6 Implications for partner organisations?**

None

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**Name and job title:**

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**Service Area:**

Finance and Resources

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Tina Pinks	Finance Manager Corporate Finance	Finance and Resources	5/6/2024	6/6/2024
<b>Names of approvers:</b> (officers and members)				
Barry Hastie	Director of Finance and Resources	-	5/6/2024	6/6/2024
Councillor G Duggins	Cabinet Member for Policy and Leadership	-	5/6/2024	10/6/2024
Councillor R Lakha	Chair of Audit and Procurement Committee	-	5/6/2024	5/6/2024

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## Appendix One – Internal Audit Reviews Completed in 2023-24

Audit Area	Audit Title	Assurance
<b>2022-23 B/Fwd</b>	Climate Change risk assessment	Fact finding
	Compliance with pre-employment checks*	Limited
	Payroll 22-23	Significant
	Business Rates 22-23	Moderate
	Formal Follow up – Information Governance risk management*	Moderate
<b>Corporate Risk</b>	Enabling Attendance*	Limited
	Equality and Diversity in pay decisions	Significant
	CWRT loan book health check	Fact finding
	Off-contract agency spend	Reasonable <sup>1</sup>
	End user computing	Reasonable
<b>Council / Audit Priorities</b>	Transparency Code*	Limited
	IR35	Limited
<b>Financial Systems</b>	Accounts Payable	Significant
	Payroll	Significant
<b>Regularity</b>	Growth Hub core grant	Verification
	Family Hubs and Start for Life grant	Verification
	Turnaround Programme grant	Verification
	Changing Places capital grant	Verification
	Homelessness grants	Verification
	Teachers Pension Statements	Verification
	Energy Bill Support Scheme – post payment assurance	Verification
	John Gulson Primary School	Reasonable
	Hollyfast Primary School	Reasonable
	Whitmore Park Primary School	Reasonable
	Stoke Park Primary School	Reasonable
	Disabled Facility grant	Verification
	Bus Subsidy grant	Verification
	Homes Upgrade grant	Verification
	Innovate UK MACAM grant	Verification
	Annual Governance Statement	Reasonable
	Local Authority Delivery phase 3 grant	Verification
	Risk management	Reasonable
	Supporting families claim	Verification
	IR35 in Schools	None
	Declarations of Interest	Verification
	Digital spaces grant	Verification
<b>Directorate Issues</b>	Sports Assets maintenance programme	Reasonable

<sup>1</sup> From 2023-24 the term moderate assurance has been revised to reasonable assurance.

<b>Audit Area</b>	<b>Audit Title</b>	<b>Assurance</b>
	ICT Storeroom physical security	Reasonable
	Pot hole pro stage 2 health check	Fact finding
<b>Formal Follow-up</b>	Resourcelink Self Service delegated authority	Limited
	Statutory compliance	Reasonable
	Limbrick Wood Primary School	Limited

(\*) Audit findings reported to Audit and Procurement Committee during municipal year 2023-24.

## Appendix Two – Summary Findings from Key Audit Reports

Audit Review / Actions Due / Responsible Officer(s)	Key Findings
<p><b>IR35 in Schools</b></p> <p><b>April 2024</b></p> <p><b>Payroll Operations Manager</b></p>	<p><b>Overall Objective:</b> To provide assurance that local authority-maintained schools are complying with IR35 rules.</p> <p><b>Key controls assessed:</b></p> <ul style="list-style-type: none"> <li>- Sufficient guidance, support and training is provided to schools in respect of IR35 requirements.</li> <li>- Arrangements are in place to ensure that accurate CEST forms are completed and sent to Payroll for approval prior to payment being made.</li> <li>- Status Determination Statements are issued on a timely basis, with processes in place to deal with disagreements.</li> <li>- Where it is determined that IR35 rules apply, starter forms are completed and returned to Payroll to ensure accurate Income Tax and National Insurance contributions are deducted and contributions paid to the HMRC.</li> </ul> <p><b>Opinion:</b> No Assurance. There is a fundamental lack of awareness in Schools of the off-payroll / IR35 process, resulting in a significant level of non-compliance with the requirements to appropriately determine the status of workers they engage. As such, there is a significant risk that Schools are not making deductions for tax and national insurance when they should be, which could lead to financial penalties being imposed.</p> <p><b>Agreed Actions – risk level high (H) or medium (M):</b></p> <ul style="list-style-type: none"> <li>• Re-write the guidance for Schools on off-payroll working / IR35 to provide more basic, simple and relatable instructions which include School specific examples. (H)</li> <li>• Republish and relaunch the guidance to Schools. This should include an appropriate training offer. (H)</li> <li>• Take further action to raise awareness with Schools around off-payroll working / IR35 on a periodic basis. (H)</li> <li>• Ensure that appropriate action is taken in relation to the case highlighted where deductions should have been made. (H)</li> </ul>

<b>Audit Review / Actions Due / Responsible Officer(s)</b>	<b>Key Findings</b>
	<ul style="list-style-type: none"><li>• Develop a central log of CEST checks which are received from Schools which is used to ensure that appropriate action is taken on a timely basis. (M)</li></ul>



Audit Review / Actions Due / Responsible Officer(s)	Key Findings
<p>IR35</p> <p>May 2024</p> <p>Payroll Operations Manager Employee Benefits and Payroll Manager</p>	<p><b>Overall Objective:</b> To provide assurance that the Council has appropriate arrangements in place to ensure that IR35 rules are complied with.</p> <p><b>Key controls assessed:</b></p> <ul style="list-style-type: none"> <li>- Arrangements are in place to ensure that accurate CEST forms are completed and retained for all individuals engaged by the Council prior to payment being made.</li> <li>- Status Determination Statements are issued on a timely manner.</li> <li>- Where it is determined that IR35 rules apply, accurate Income Tax and National Insurance contributions are deducted, and contributions paid to the HMRC.</li> </ul> <p><b>Opinion:</b> Limited Assurance. In our last review, we noted that as the new arrangements had yet to become fully operational, it was too early to fully assess their effectiveness. However, the findings from this review have highlighted that processes have not become robustly embedded, and as a result, the required checks are not consistently being undertaken by managers. Consequently, there is a risk that the Council is not making deductions for tax and national insurance when they should be.</p> <p><b>Agreed Actions – risk level high (H) or medium (M):</b></p> <ul style="list-style-type: none"> <li>• Review the individuals / suppliers that were identified as not having a CEST check and consider whether to request the engaging officer to complete the check or whether, taking into account the circumstances, it is more appropriate to accept the risk of non-compliance. (H)</li> <li>• Review and update the guidance on off-payroll working / IR35. (H)</li> <li>• Once developed, action should be taken to relaunch the guidance and raise awareness with managers of the necessity to complete checks for all engagements. (H)</li> <li>• Take further action to raise awareness with managers around off-payroll working / IR35 on an on-going periodic basis. (H)</li> <li>• Re-write the guidance used by Procurement to assist in the decision-making process for the identification of IR35 / off payroll suppliers and consider any training needs for officers. (H)</li> <li>• Develop a central log of suppliers referred from Procurement which is used to ensure that appropriate action is taken on a timely basis. (H)</li> </ul>

Audit Review / Actions Due / Responsible Officer(s)	Key Findings
	<ul style="list-style-type: none"> <li>• Consider the residual risk relating to the limitations of the procurement process and take appropriate action to (a) introduce additional controls, or (b) formally accept the risk. (H)</li> <li>• Take appropriate action to transfer responsibility for ensuring compliance with IR35 rules for barristers to Legal Services, including adding the individual to the “blanket” CEST form if the barrister is confirmed to be self-employed. (M)</li> <li>• Take action to ensure that the links to the training videos in respect of IR35 work as intended. (M)</li> </ul>