

Report sponsor: Strategic Director – Corporate Resources
Report author: Head of Internal Audit

Internal Audit Progress Report

Purpose

- 1.1 The progress report attached at Appendix 1 provides the Committee with an overview of the output from Internal Audit assurance work for the period from 9th March 2021 to 8th July 2021.

Recommendations

- 2.1 To note the progress being made by Internal Audit on its work in 2021/22, including brought forward work from 2020/21 in the report at Appendix 1.
- 2.2 To review the control issues being raised by Internal Audit and management's response to the risks.
- 2.3 To review the progress being made by management in respect of the implementation of internal audit recommendations.

Reasons

- 3.1 The Audit and Governance Committee is responsible for providing assurance to the Council on the effectiveness of its governance arrangements, its risk management framework and the internal control environment. The work of Internal Audit supports Committee in providing this assurance.

Supporting information

- 4.1 An internal audit plan needs to take account of changes in the Council's risks. The move to a rolling quarterly based internal audit plan has helped to achieve a more responsive approach to changes in risk.
- 4.2 With many staff at the Council still working remotely, Internal Audit is experiencing a few instances of delay in obtaining and accessing the information required to carry out audit work. It should be noted that the level of delay is much less than it was 12 months ago and is now specific to certain teams/individuals. The pandemic has also impacted on Internal Audit obtaining updates on the status of recommendations and has also resulted in delays for management when implementing recommendations.

Public/stakeholder engagement

5.1 None

Other options

6.1 None

Financial and value for money issues

7.1 None

Legal implications

8.1 None

Climate implications

9.1 None

Other significant implications

10.1 None

This report has been approved by the following people:

Role	Name	Date of sign-off
Legal Finance Service Director(s) Report sponsor Other(s)	Strategic Director – Corporate Resources	
Background papers:	None	
List of appendices:	Appendix 1 – Internal Audit Progress Report	