

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 1 July 2020 to 30 September 2020.

Recommendations

- 2.1 To note the progress being made by Internal Audit on its work in 2020/21, including brought forward work from 2019/20 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 Accounts 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 By its nature Internal Audit's work must be flexible, to take account of changes in the Council's risks. The Covid 19 pandemic has made this even more important (given the changing risk environment) when considering the work programme for Internal Audit. It was reported to the July meeting of this Committee that the Head of Internal Audit had agreed with the Council's s151 Officer that Internal Audit work would be based on quarterly planning. It was hoped that as the situation developed, more firm audit plans would be brought back to the Committee on a quarter by quarter basis.
- 4.2 Given the continued level of uncertainty it is still impossible to plan further ahead than a month at a time. However, CMAP has adapted to this uncertainty and changing risk environment and our focus has shifted to more of an advisory and consulting role during this year to support the Council.

- 4.3 With many staff at the Council working remotely, there are inevitably delays in contacting people and in obtaining and accessing the information required to carry out audit work. This has impacted on the time taken to complete audits and on obtaining updates on the status of recommendations. It 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	