

INTERNAL AUDIT PROGRESS REPORT

To: Finance & Assets Committee

Date: 26th November 2020

From: Chief Internal Auditor, LGSS

[V]

1. **ISSUE**

- 1.1. To advise Members of the work of Internal Audit completed during the period September 2020 to October 2020, and the progress against the Internal Audit Plan.

2. **RECOMMENDATION**

- 2.1. That the Committee notes the progress made by Internal Audit in the delivery of the Audit Plan and the key findings.

3. **BACKGROUND/OPTIONS**

- 3.1. The role of Internal Audit is to provide the Finance and Assets Committee, and management, with independent assurance on the effectiveness of the internal control environment. Internal audit coverage is planned so that the focus is upon those areas and risks which will most impact upon the Council's ability to achieve its objectives.
- 3.2. At the time of reporting, approximately 53% of assignments within the plan are either complete or in progress. This is despite the Internal Audit team agreeing to cease audit testing in any areas impacted by the pandemic response during quarter one, in order to minimise any disruption and support the Council during this difficult period.
- 3.3. Since September 2020, four actions arising from audit reports have been implemented by officers. There are four actions which remain overdue and are subject to ongoing follow up from Internal Audit.
- 3.4. The Internal Audit team deliver against a two year Internal Audit plan of assignments. Work on reviewing the Internal Audit plan for 2021/22 will commence in December. This will initially involve horizon scanning, assurance mapping against the risk register and corporate plan and consultation with senior management and risk owners. The Finance and Assets Committee are also invited to highlight areas where they consider assurance is required during the next two financial years, to feed into the risk based audit planning process. Members of the Committee can raise risk areas with the Head of Internal Audit or via the Chair of the Finance and Assets Committee before the end of January 2021.

4. ARGUMENTS/CONCLUSIONS

4.1. The attached report (Appendix 1) informs Members on the progress to date against the Audit Plan.

5. FINANCIAL IMPLICATIONS/EQUALITY IMPACT ASSESSMENT

5.1. There are no additional financial implications arising from this report. Equality and Carbon Impact Assessments are not required.

6. APPENDICES

- Appendix 1 – Internal Audit Update Report – November 2020

Background Documents

Location

Contact Officer

None

LGSS,
Room 207
The Grange
Ely

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