

Subject:	Internal Audit Progress Report – Quarter 3 (1 September to 31 December 2020)		
Date of Meeting:	9 March 2021		
Report of:	Acting Chief Finance Officer		
Contact Officer:	Mark Dallen (Audit Manager)		
	Name:	Russell Banks (Chief Internal Auditor)	Tel: 07795 336145 07824 362739
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Ward(s) affected:	All		

FOR GENERAL RELEASE**1. PURPOSE OF REPORT AND POLICY CONTEXT**

- 1.1 The purpose of this report is to provide Members with an update on all internal audit and counter fraud activity completed during quarter 3 (2020/21), including a summary of all key audit findings. The report also includes an update on the performance of the Internal Audit service during the period.

2. RECOMMENDATIONS:

- 2.1 That the Committee note the report.

3. CONTEXT/ BACKGROUND INFORMATION

- 3.1 As a result of the Covid-19 pandemic there was disruption to the delivery of the Internal Audit plan during the first two quarters on 2020/21. From September 2020, the service has attempted to resume normal audit activities which have focused on the delivery of a revised and re-prioritised internal audit plan, which was approved by the Audit & Standards Committee in October 2020.
- 3.2 This report provides an update on that progress and includes a narrative summary of all audits that have been finalised in the quarter as well as details of counter fraud activity delivered during the period.

4. ANALYSIS & CONSIDERATION OF ANY ALTERNATIVE OPTIONS

- 4.1 Full details of both the audit and non-audit work delivered during quarter 3 are detailed in Appendix 1, together with our progress against our performance targets.

5. COMMUNITY ENGAGEMENT & CONSULTATION

5.1 None.

6. CONCLUSION

6.1 The Committee is asked to note the report.

7. FINANCIAL & OTHER IMPLICATIONS:

Financial Implications:

7.1 *It is expected that the revised Internal Audit and Corporate Fraud Plan 2020/21 will be delivered within existing budgetary resources. Progress against the plan and action taken in line with actions support the robustness and resilience of the council's practices and procedures in support of the council's overall financial position.*

Finance Officer Consulted: James Hengeveld

Date: 23/02/21

Legal Implications:

7.2 *The Accounts and Audit Regulations 2015 require the Council to 'undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards'. It is a legitimate part of the Audit and Standards Committee's role to review the level of work completed and planned by internal audit.*

Lawyer Consulted: Victoria Simpson

Date: 23/02/21

Equalities Implications:

7.3 There are no direct equalities implications.

Sustainability Implications:

7.4 There are no direct sustainability implications.

Brexit Implications:

7.5 There are no direct Brexit implications.

Any Other Significant Implications:

7.6 None.

SUPPORTING DOCUMENTATION

Appendices:

1. Internal Audit Progress Report Quarter 3 - 2020/21.

Background Documents:

1. Internal Audit Strategy and Annual Audit Plan 2020/21.
2. Revised Internal Audit Plan 2020/21.

