

**Title of meeting:** Governance & Audit & Standards Committee

**Date of meeting:** 3<sup>rd</sup> March 2020.

**Subject:** Audit Performance Status Report to 29<sup>th</sup> January 2020.

**Report by:** Chief Internal Auditor

**Wards affected:** All

**Key decision:** No

**Full Council decision:** No

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**1. Summary**

- 1.1 This is an Audit Performance Status Report for the 2019-20 planned audit activities. Appendix A includes the detail of progress made against the annual plan and documents individual audit findings. In addition to the progress report the forthcoming 2020/21 Annual Audit Plan is also presented for committee approval.

**2. Purpose of report**

- 2.1 This report is to update the Governance and Audit and Standards Committee on the Internal Audit Performance for 2019/20 to 29<sup>th</sup> January 2020 against the Annual Audit Plan, highlight areas of concern and areas where assurance can be given on the internal control framework. The 2020/21 Annual Audit Plan is also attached as Appendix C for committee approval.

**3. Recommendations**

- 3.1 That Members note the Audit Performance for 2019/20 to 29<sup>th</sup> January 2020.
- 3.2 That Members note the highlighted areas of concern in relation to audits completed from the 2019/20 Audit Plan, including follow up work performed.
- 3.3 That Members endorse the Audit Plan for 2020/21.

**4. Background**

- 4.1 The Annual Audit Plan for 2019/20 has been drawn up in accordance with the agreed Audit Strategy and was approved by this Committee on 8<sup>th</sup> March 2019 following consultation with Directors and relevant parties. The Plan is revised

quarterly to take account of any changes in risks/ priorities, in accordance with the Strategy.

**5. Integrated Impact Assessment**

5.1 The contents of this report do not have any relevant equalities and environmental impact and therefore an Integrated Impact assessment is not required.

**6. Legal Implications**

6.1 The City Solicitor has considered the report and is satisfied that the recommendations are in accordance with the Council’s legal requirements and the Council is fully empowered to make the decisions in this matter.

6.2 Where system weaknesses have been identified he is satisfied that the appropriate steps are being taken to have these addressed.

**7 Finance Comments**

7.1 There are no financial implications arising from the recommendations set out in this report.

7.2 The S151 Officer is content that the progress against the Annual Audit Plan and the agreed actions are sufficient to comply with his statutory obligations to ensure that the Authority maintains an adequate and effective system of internal audit of its accounting records and its system of internal control.

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Signed by: Elizabeth Goodwin, Chief Internal Auditor

**Appendices:**

- Appendix A – Internal Audit Progress Report
- Appendix B - Specific Audit Update - Exempt Item
- Appendix C - Internal Audit Plan 2020/21

**Background list of documents: Section 100D of the Local Government Act 1972**

The following documents disclose facts or matters, which have been relied upon to a material extent by the author in preparing this report:

Title of document	Location
1 Accounts and Audit Regulations	<a href="http://www.legislation.gov.uk/uksi/2011/817/contents/made">http://www.legislation.gov.uk/uksi/2011/817/contents/made</a>



2	Previous Audit Performance Status and other Audit Reports	Refer to Governance and Audit and Standard meetings – reports published online.
3	Public Sector Internal Audit Standards	<a href="http://www.cipfa.org/policy-and-guidance/standards/public-sector-internal-audit-standards">http://www.cipfa.org/policy-and-guidance/standards/public-sector-internal-audit-standards</a>

The recommendation(s) set out above were approved/ approved as amended/ deferred/ rejected by ..... on .....

.....  
Signed by: