

Title of meeting: Governance & Audit & Standards Committee

Date of meeting: 25th September 2020.

Subject: Internal Audit Performance Status Report to 7th September 2020.

Report by: Chief Internal Auditor

Wards affected: All

Key decision: No

Full Council decision: No

1. Summary

- 1.1 This is an Internal Audit Performance Status Report for the 2020-21 planned audit activities. Appendix A includes the detail of progress made against the annual plan and documents individual audit findings.

2. Purpose of report

- 2.1 This report is to update the Governance and Audit and Standards Committee on the Internal Audit Performance for 2020/21 to 7th September 2020 against the Annual Audit Plan, highlight areas of concern and areas where assurance can be given on the internal control framework.

3. Recommendations

- 3.1 That Members note the Audit Performance for 2020/21 to 7th September 2020.
- 3.2 That Members note the highlighted areas of concern in relation to audits completed from the 2020/21 Audit Plan, including follow up work performed.

4. Background

- 4.1 The Annual Audit Plan for 2020/21 has been drawn up in accordance with the agreed Audit Strategy and was approved by this Committee on 3rd March 2020 following consultation with Directors and relevant parties. The Plan was revised and represented to this committee on 21st July 2020 following a reassessment of risk exposure and COVID 19 requirements. It is now reviewed monthly in order to take account of any further changes in risks levels or corporate priorities.

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

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	http://www.legislation.gov.uk/uksi/2011/817/contents/made
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	http://www.cipfa.org/policy-and-guidance/standards/public-sector-internal-audit-standards
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The recommendation(s) set out above were approved/ approved as amended/ deferred/
rejected by on

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Signed by: