



Audit & Governance Committee
22 May 2020

Internal Audit Progress Report – Quarter 3 (01/10/19 – 31/12/19)

SUMMARY AND PURPOSE:

The purpose of this progress report is to inform members of the work completed by Internal Audit between 1 October 2019 and 31 December 2019.

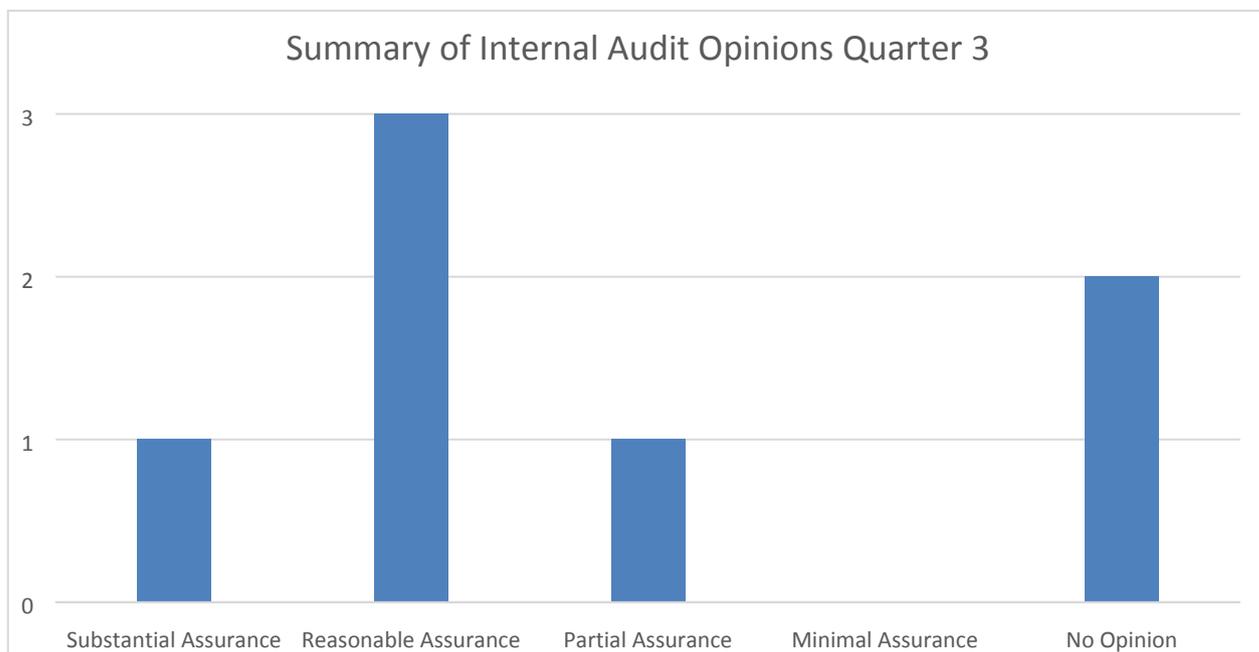
The current annual plan for Internal Audit is contained within the Internal Audit Strategy and Annual Plan 2019-20, which was approved by Audit and Governance Committee on 8 April 2019.

RECOMMENDATIONS:

The Committee is asked to note the report and consider any further action required in the response to issues raised.

BACKGROUND:

1. Key audit findings from final reports issued during Quarter 3 are summarised in Appendix A.
2. Reviews completed in this quarter included a mixture of planned and unplanned audits, grant certification work, and irregularity work. Overall, of the 7 formal audits finalised during the quarter (excluding grant and irregularities), 1 received 'substantial assurance', 3 received 'reasonable assurance', 1 received 'partial assurance' and 2 received 'no opinion' being either position statements or briefings for management.



3. Quarter 3 also saw a Troubled Families grant claim certification completed in December 2019, together with the completion of two irregularity reviews (one in Adult Social Care, the other in Children's Services) which are not reported through the standard audit report distribution.
4. Members will recall that flexibility was built into the audit plan to allow resources to be directed to any new and emerging risks. We continue to liaise with departments to identify these, and also bring them to the attention of the Corporate Leadership Team. Details of those reviews added and removed from the plan so far this year are set out at the end of Appendix A.
5. Appendix A also provides details of counter fraud activities, information on the tracking of high priority actions and progress against our performance targets.

IMPLICATIONS:

6. There are no direct implications (relating to finance, equalities, risk management or value for money) arising from this report. Any such matters highlighted as part of the audit work referred to in this report, would be progressed through the agreed Internal Audit Reporting and Escalation Policy

WHAT HAPPENS NEXT:

7. See Recommendations above.

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Sources/background papers: Internal Audit Strategy and Annual Audit Plan 2019/20.