

Report to Audit Committee

Agenda
Item:

A.5

Meeting Date: 8 July 2021
Portfolio: Finance, Governance and Resources
Key Decision: Not applicable
Within Policy and Budget Framework YES
Public / Private Public

Title: INTERNAL AUDIT PROGRESS 2020/21 (MARCH - JUNE)
Report of: CORPORATE DIRECTOR FINANCE & RESOURCES
Report Number: RD10/21

Purpose / Summary:

This report provides an overview of the work carried out by internal audit since the previous Audit Committee (15 March 2021) to June 2021.

Recommendations:

The Committee is requested to

- i) note the progress against the audit plan for 2020/21;

Tracking

Audit Committee:	8 July 2021
Scrutiny Panel:	Not applicable
Council:	Not applicable

1. BACKGROUND INFORMATION

- 1.1 Management is responsible for establishing effective systems of governance, risk management and internal controls. It is the responsibility of management to establish appropriate arrangements to confirm that their systems are working effectively, that all information within them is accurate and that they are free from fraud or error.
- 1.2 Internal Audit's role is to provide independent assurance to senior management and the Audit Committee over the adequacy and effectiveness of management's arrangements for governance, risk management and internal control.
- 1.3 This report summarises the work carried out by Internal Audit in the period March 2021 to June 2021 in respect of the 2020/21 Audit Plan.

2. PROGRESS AGAINST AUDIT PLAN

- 2.1 The Committee is reminded that Internal Audit incurred a number of disruptions during 2020/21, resulting in the 2021/22 Internal Audit plan (approved at the 15 March 2021 Committee) including a contingency of 83 days to allow for additional work to be delivered within the 2020/21 plan. Additional temporary resource was obtained to support this.
- 2.2 The final outcomes against the audit plan, including performance indicators are recorded in the Internal Audit Annual Report (RD11/21).
- 2.3 11 planned pieces of work (over 10 reports) were completed in the period.

Review Area	Assurance Level
Environmental Strategy Baseline (Follow-Up)	Reasonable
Payroll	Reasonable
Driver Checks (Follow-Up)	Reasonable
Homeless Accommodation (Part 2)	Reasonable
Business Grants Covid 19 (Fraud)	Reasonable
Housing Benefits (including Revenue recovery)	Reasonable
Electoral Registration	Reasonable
Debtors	Substantial
ICT Various Recommendations (Follow-Up)	N/A
Economic Development Major Funding - Governance	Reasonable

- 2.4 These are considered as separate reports elsewhere on the agenda.

3. RISKS

- 3.1 Findings from the individual audits will be used to update risk scores within the audit universe. All audit recommendations will be retained on the register of outstanding recommendations until Internal Audit is satisfied the risk exposure is being managed.

4. CONSULTATION

- 4.1 not applicable

5. CONCLUSION AND REASONS FOR RECOMMENDATIONS

- 5.1 The Committee is requested to
- i) note the progress against the audit plan for 2020/21

6. CONTRIBUTION TO THE CARLISLE PLAN PRIORITIES

- 6.1 To support the Council in maintaining an effective framework regarding governance, risk management and internal control which underpins the delivery the Council's corporate priorities and helps to ensure efficient use of Council resources.

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Note: in compliance with section 100d of the Local Government (Access to Information) Act 1985 the report has been prepared in part from the following papers:

- None

CORPORATE IMPLICATIONS/RISKS:

Legal – In accordance with the terms of reference of the Audit Committee, Members must consider a summary of internal audit activity and summaries of specific internal audit reports. This report fulfils that requirement.

Finance – Contained within the report

Equality – None

Information Governance – None