

# Audit Committee

23<sup>rd</sup> November 2021



**Report of:** Chief Internal Auditor

**Title:** Internal Audit Half Year Report

**Ward:** Citywide

**Officer Presenting Report:** Chief Internal Auditor

## Recommendation

The Audit Committee considers the work of the Internal Audit Team (IA), during the period of 1<sup>st</sup> April to 31<sup>st</sup> October 2021, and the results thereof and agrees to the proposed amendments to the 2021/22 Internal Audit Plan.

## Summary

This Activity Report provides the Committee with an accumulative summary view of the work undertaken by Internal Audit in the period of 1st April to 31st October 2021, together with the resulting conclusions, where appropriate. Additionally, the report provides the Committee with oversight of grant certification work completed, update on the implementation of agreed IA recommendations during the period under review and individual summaries for the audit reviews that have concluded with a 'Limited' level of assurance. This is the third planned activity report for the municipal year of 2021/22.

## The significant issues in the report are:

- Satisfactory progress being made in the delivery of the 2021/22 Audit Plan
- Good progress in implementing agreed management actions arising from internal audit reports as previously reported in September 2021.
- The use of the internal audit strategic partner to mitigate the risks associated with staff absences and inability to fill vacancies.
- A significant grant work completed to certify 23 grants with a total value of £17.1m.
- Request for the Audit Committee to approve the proposals to amend the 2021/22 Audit Plan following a detailed review and discussions with the Corporate Leadership Team.

## **Policy**

1. Audit Committee Terms of Reference

## **Consultation**

2. **Internal**

Corporate Leadership Board including S151 Officer, Cabinet Member for Governance, Resources and Finance.

3. **External**

Not applicable

## **Context**

4. The half year report is designed to provide the Committee with a summary view of the work completed by the Service throughout the year to date and the results of that work. The report therefore:

- Provides an overview of the work of Internal Audit to date.
- Presents the assurance work completed by the Internal Audit team during the period, together with the conclusions drawn from that work.
- Updates the Committee on the Internal Audit recommendations implementation rate.
- Spotlights audit review outcomes, both positive and negative, to management and the Audit Committee for their consideration and action, where appropriate.

The half year report covering the period 1<sup>st</sup> April 2021 to 31<sup>st</sup> October 2021 can be found at Annexure A.

## **Proposal**

5. The Audit Committee note the half year report and approval the proposals to amend the 2021/22 Internal Audit Plan.

## **Other Options Considered**

6. Not applicable

## **Risk Assessment**

7. The work of Internal Audit minimises the risk of failures in the Council's internal control, risk management and governance arrangements, reduces fraud and other losses and increases the potential for prevention and detection of such issues. Areas of significant risk are detailed in the

report.

### **Summary of Equalities Impact of the Proposed Decision**

No Equality Impact anticipated from this report.

### **Legal and Resource Implications**

#### **Legal**

Not Applicable

#### **Financial**

Not Applicable

#### **Land**

Not Applicable

#### **Personnel**

Not Applicable

### **Appendices:**

Annexure A – Internal Audit Half Year Report

Appendix 1 – Internal Audit Plan 2021/22

Appendix 2 – Responsive Repairs Internal Audit Summary Report

Appendix 3 – Adult Safeguarding Internal Audit Summary Report

Appendix 4 – IT Resilience Internal Audit Summary Report

### **LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985**

#### **Background Papers:**

Public Sector Internal Audit Standards

Various Audit Files