



Purpose: For Noting

# Committee report

Committee	<b>AUDIT COMMITTEE</b>
Date	<b>28 SEPTEMBER 2020</b>
Title	<b>INTERNAL AUDIT PROGRESS REPORT</b>
Report of	<b>CHIEF INTERNAL AUDITOR</b>

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## EXECUTIVE SUMMARY

1. Internal Audit provide periodic, summary in-year reporting to the Audit Committee regarding progress with the Annual Internal Audit Plan. The purpose of this reporting is to provide the committee with the necessary information to satisfy their remit, as set out in the committee's terms of reference in the constitution.
2. The committee is asked to note the report, seeking any clarifications necessary to satisfy their remit, either with Internal Audit regarding the findings of individual reports, or from line management regarding the progress of remedial action.

## BACKGROUND

3. The last Internal Audit Progress Report was presented to Audit Committee in July 2020. The report presented to the September 2020 committee meeting summarises the results of audits finalised between 26 June 2020 and 1 September 2020.

## CONSULTATION

4. Consultation takes place with the senior management team, both to inform the content of the annual Internal Audit programme of reviews and in year, to ensure that the work of Internal Audit is continuously aligned with the need of the council. Consultation also takes place with relevant managers for individual reviews, both to inform review scope and to confirm the accuracy of audit findings.

## FINANCIAL / BUDGET IMPLICATIONS

5. There are no financial implications for the Council from the committee fulfilling its remit through overseeing the work of Internal Audit.

## LEGAL IMPLICATIONS

6. The council has an obligation under Regulation 5 of the Account and Audit Regulations 2015 to undertake an effective internal audit to evaluate the

effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

7. The relevant public sector internal auditing standards/guidance are contained in the Public Sector Internal Audit Standards (updated 2017).

**RECOMMENDATION**

8. The committee is asked to note the report of Internal Audit.

**APPENDICES**

9. Appendix 1 – Internal Audit Progress Report – 28 September 2020

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