

**AUDIT BOARD**  
**21 OCTOBER 2020**

**INTERNAL AUDIT UPDATE REPORT (OCTOBER 2020)**

1. Summary

1.1. The report provides Members of the Audit Board with an update on Internal Audit outcomes and activity since our last report in July 2020. It also presents performance information and progress on the procurement of an External Quality Assessment.

2. RECOMMENDATION

2.1 That Members note the Internal Audit Progress Report and updates (attached as Appendix A to the report).

2.2 That Members approve the addition of a Home Working Review to the Plan.

3. Background and Discussion

3.1 Reporting the outcomes of the internal audit service is a requirement under the Public Sector Internal Audit Standards (the Standards). As those charged with governance, the Audit Board is required through its Terms of Reference to provide oversight of the internal audit service.

3.2 The Audit Board receives regular updates from the Internal Audit partnership. Principally the focus on these updates is around the progress made to deliver the audit plan, but also to track progress of audit actions, and to consider key insights from internal audit activities.

3.3 The report also provides quality and performance information to allow Members oversight of the Internal Audit Service.

4. Relationship to the Corporate Plan

4.1 Not directly applicable although all Internal Audit work is designed to support the achievement of the Council's objectives.

5. Financial, legal, staffing and other administrative implications and risk assessments

Financial Implications	The Internal Audit Partnership is responsible for the delivery of the audit service. Delivery of the Audit Plan is already approved within the Council's budget and so needs no new funding.
Legal Implications	Under the Accounts and Audit Regulations 2015, the Council must ensure an effective system of Internal Audit.

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Staffing Implications	Use of Internal Audit resources are set out in the report (Appendix A).
Administrative Implications	There are no direct administrative implications associated with this decision.
Risk Assessment	The audit plan is risk-based. As such, the projects outlined in the plan have been prioritised based on the outcomes of each risk assessment.

6. Details of Exempt Information Category

6.1 Not applicable

7. Appendices

Appendix A – Internal Audit Update Report (October 2020)

**BACKGROUND PAPERS**

<u>Documents consulted</u>	<u>Date</u>	<u>Report Author</u>	<u>Section &amp; Directorate</u>	<u>Exempt Information Category</u>
Previous Audit Board reports as published on the Council website.  Public Sector Internal Audit Standards (March 2017)	22/07/20	Audit Manager 01322 343004	Internal Audit Partnership  & Strategic Director (Internal Services)	N/A