

A28. Internal Audit Progress Report

The Committee considered a report by the Internal Audit Manager updating members on the progress with completing the 2019/20 Internal Audit Plan.

Of the 23 assignments set out in the Audit Plan for 2019/20, 5 had been completed, 13 were in progress or had not started.

The report provided a summary of findings from those assignments which had been completed and a final report published which had not previously been reported to Committee.

Following a question in regard to the nature of the 'all services' assignments – consultancy work and income generation; Continuous Auditing; National Fraud initiative and Follow Up of Internal Audit Recommendations, the Internal Audit Manager explained that these were ongoing pieces of work which were carried out over the course of the year. For example, in regard to creditor's payments, 39 had been reviewed and as a result £27k had been returned to Council budgets. Similarly in regard to National Fraud initiative work, 122 errors had been identified in regard to Council Tax Single Person Discounts, with a value of £88k. Mr O'Connor undertook to provide updates on these areas of work to every second meeting of the Committee.

The Committee discussed the report format and asked that reports include the following information:-

- where an assignment is "in progress" or not stated the report should provide detail on when the work is due to be completed.
- where a final report has been issued following completion of an assignment the report to Committee should provide the number of recommendations made.

Decision

The Committee noted progress made with completing the 2019/20 Internal Audit Plan.