

A17. Internal Audit Update Report

The Committee considered a report by the Internal Audit Manager which provided an update on the 2020/21 Internal Audit work.

The report set out:-

- Progress in completing the 2020/21 Internal Audit plan (appendix 1);
- A summary of various reports which had been published since lockdown, for example a report by Audit Scotland on Covid-19 Emerging Fraud Risks, on the impact of Covid-19 on the ways public bodies operate (particularly on the impact of new ways of working on the control environment and the heightened risk of fraud);
- The assurance work undertaken by Internal Audit to target areas of Covid-19 related high risk including Business Support Fund grant administration. Newly Self Employed Hardship Fund administration and Community Action Fund administration and Staff Wellbeing and Support Arrangements; and
- Detail of the remaining Audit recommendation which was outstanding beyond the agreed implementation date, which had been delayed due to Covid-19 related work assuming a higher priority.

Decision

The Committee noted:-

- (1) progress with completing planned 2020/21 Internal Audit work;**
- (2) the outcomes of COVID-19 specific Internal Audit work; and**
- (3) that work continues with Services to ensure the implementation of recommendations that remain outstanding.**