

AC22. Internal Audit Progress Report

The committee considered a report by the Internal Audit Manager (Acting) which provided an update on the progress completing the 2020/21 Internal Audit Plan.

The current Internal Audit Plan had contained two reviews – Directions and Risk Management Arrangements. Internal Audit activity had been limited by the impact of Covid-19. Fieldwork had commenced in February 2021 on the audit of Risk Management arrangements and it was anticipated that the findings would be reported to the committee in June 2021. The Board had not yet approved its policy in regard to Directions and consequently it was proposed that this review would be carried forward into the 2021/22 Audit Plan.

The committee indicated that it made sense to delay the audit of the Directions policy to the following year having been advised by the Chief Finance Officer that the Directions policy would be submitted to the Board shortly.

Decision

The committee noted the progress to date in completing the 2020/21 Internal Audit Plan and agreed to defer the Directions Audit to 2021/22.