

To: Finance and Audit Scrutiny Committee - 11 Nov 2020

From: Audit and Risk Manager

Subject: Interim Internal Audit Progress Report

Introduction

At the Finance and Audit Committee meeting of 30 September, Members, concerned for the impact of the Coronavirus Pandemic on Internal Audit's ability to complete the Audit Plan, asked for interim updates on progress.

It was agreed that these updates would mirror an oral presentation in terms of style, format and content.

Latest Update

The team has been able to make good progress on assignments in the last couple of months. This has been the result of:

- A significant reduction in involvement by the team in corporate Covid-related work, enabling the team to focus on audit assignments.
- Team members getting more accustomed to remote working and improved IT equipment being provided.
- Auditees being similarly more accustomed to working remotely and consequently being more receptive to audits.
- A reminder from senior management to managers to support assignments being carried out.
- The new appointee within the team developing his skills and knowledge so as to be able to undertake assignments more efficiently.

In short, I believe we are on track for completing the revised Audit Plan.

At the last meeting I reported a concern that, due to pressures on the ICT function, the Cyber Security audit review would have to be deferred and/or the scope curtailed. It has since been agreed with the Deputy Chief Executive that this audit will be undertaken during February and March with no reduction in its scope and objectives.

The usual detailed quarterly report on progress will be next provided to the Committee on 9 December.

Richard Barr
Audit and Risk Manager
November 2020.