

To: Finance and Audit Scrutiny Committee – 10 Feb 2021

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 continued to make good progress on assignments.

Recently, it has become more difficult to make progress on some audit assignments. It is believed that in some cases this may be due to fatigue and/or reduced time availability from additional work caused by the pandemic.

This will not prevent such audits from being completed but will certainly prolong them.

We are working with management to try to address this issue.

The usual detailed quarterly report on progress will be next provided to the Committee on 17 March.

Richard Barr
Audit and Risk Manager
January 2021.